REGISTERED No. 61—1871.

The Bombay Gazette.

No. 7,251.—New Series. BOMBAY:—MONDAY, MAY 6, 1872. Subscription in Advance { For a Year .....Rs. 42 / For Six Months.. ...Rs. 24 } Including Postage.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Gazette*, in advance, for Town and Country, are now on the following reduced scale:—

One Year, in advance	Rs. 42
Half Year ,,	,, 24
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One Month ,,	,, 5

For a Weekly Subscription, in advance, of Rs. 1-8-0, the *Gazette* is now delivered each morning at any address in town, or posted free to any address Up-country.

TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion	Rs. 5 0
Second do	,, 2 8
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or line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per Line.
Second do	4½ ,, ,,
Third and succeeding	2½ ,, ,,

In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time, special contracts may be made.

Domestic Occurrences: Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship BURMAH, 1,035 Tons, 200 H.P., Commander J. C. Stabb, will be despatched on SATURDAY, the 18th May 1872, at 4 P.M.

Leave BOMBAY	May 1872. 18	Leave Colombo	May 1872. 27
,, Carwar	20	,, Galle	28
,, Mangalore*	21	,, Negapatam	31
,, Cannanore*	22	,, Pondicherry	June 1
,, Tellicherry*	22	,, Madras	3
,, Calicut*	23	,, Coconada	5
,, Beypore*	23	,, Vizagapatam	6
,, Narrakal*	24	,, Bimlipatam	6
,, Cochin*	25	,, Gopalpore	7
,, Allepey*	25	,, False Point	8
,, Tuticorin	26	Arrive CALCUTTA	10

During the South West Monsoon, viâ, from beginning of June to the end of August it is uncertain whether communication can be maintained with the ports of Mangalore, Cannanore, Tellicherry, Calicut, Beypore, Cochin and Allepey. The Steamers however will call at these ports weather permitting, but passengers for the Neilgherries may be landed at Narrakal six miles North of Cochin from whence they may proceed by back water to stations on the Madras Railway.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF viâ KURRACHEE.

Interchanging Cargo and Passengers at Bussora, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, MAHOMERAH, and BUSSORAH.

The Steam-ship EUPHRATES, 803 Tons, 120 H. P., Commander C. D. Hutchison, will be despatched on FRIDAY, the 10th May 1872, at noon.

Leave BOMBAY	May 1872. 10	Leave BUSSORAH	May 1872. 29
Arrive Kurrachee	13	Arrive Fao	29
,, Guadur	15	,, Bushire	31
,, Muscat	17	,, Linga	June 1
,, Bunder Abbas	19	,, Bunder Abbas	4
,, Linga	21	,, Muscat	6
,, Bushire	23	,, Guadur	8
,, Fao	25	Leave Kurrachee	10
Arrive BUSSORAH	28	Arrive BOMBAY	14

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every FRIDAY from January 26th, at noon.

The Steam-ship KURRACHEE, 510 Tons, 120 H. P., Commander J. Gavin, will be despatched on FRIDAY, the 17th May, 1872, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

LIVERPOOL, viâ SUEZ CANAL.

S.S. BELLONA, 1,912 Tons, 300 H.P.

(To leave on 10th May.)

THIS well-known and favour te Steamer will be DESPATCHED to LIVERPOOL on the above date. She has excellent and well ventilated accommodation for a large number of First-class Passengers, and carries a Doctor and Stewardess. Passage money Rs. 450, exclusive of Wines and Spirits, which, however, are obtainable on board. Further particulars can be obtained from Messrs. JOHNSON & Co., Ship Brokers, or from

WALLACE & Co., Agents.

Bombay, 1st May 1872.

LIVERPOOL, viâ SUEZ CANAL.

FIRST CLASS FARE	Rs. 450
SECOND CLASS FARE	,, 300

THE Steamer PETERSBURG, 1,609 Tons, A. Blyth, Commander, will sail HENCE for LIVERPOOL on the 9th May 1872, and has excellent accommodation for Passengers.

For Passengers only, apply to the Undersigned, who will supply all information.

Plans of the Cabins can be seen in our Office.

JOHNSON & Co.,
Ship-Brokers.

Nesbit Lane, Fort, Bombay.

The Steamer LEITH, 1,780 Tons, will follow about the 20th May.

STEAM COMMUNICATION WITH RUSSIA, VIA SUEZ CANAL.

THE RUSSIAN STEAM NAVIGATION, TRADING, and ODESSA RAILWAY COMPANY have established a REGULAR SERVICE between ODESSA and BOMBAY.

In accordance with the above Notice, the Steam-ship NACHIMOFF, 600 Horse Power, 1,340 tons, Captain Fomrousoff, will be despatched from here on or about the 16th instant.

Cargo taken for Odessa, Constantinople, Aden, all Continental Ports in general, London and Liverpool.

Shippers to Russia are informed that from the 27th February 1871 a direct Goods Service by Rail has been established between Odessa, Moscow, and St. Petersburg at reduced rates.

For Freight and Passage apply to

H. BOMANJEE, TOUCHE, & Co.,
Agents, Russian Steam Nav., Trading, and Odessa Py Co.

Bombay, 3rd May 1872.

"WILSON LINE."

LIVERPOOL, VIA SUEZ CANAL.

OTHELLO, 20TH MAY.

THIS Magnificent New Steamer, A 1 18 Years, 2,500 Tons Register, 2,000-Horse Power Effective, built expressly for the Indian Trade, will succeed the Iron Screw Steamer OTHELLO as the Company's Cabin accommodation amidships, and a spacious and airy Saloon, 40 by 20 feet on the Upper Deck, with an overhanging Deck all round to secure protection from the sun. Everything has been done in the building of this Steamer for the comfort and health of Passengers. She is well ventilated, has a separate Sitting Saloon for Ladies, with adjacent Sleeping Cabins, Bath Rooms, Smoking House, Piano, &c.

First Class	Rs. 500
Second Class	,, 300

Early application for Passage should be made to

GRINDLAY, GROOM, & Co.

N.B.—The following Steamers of the WILSON LINE will also have despatch about the dates named:—

WALAMO ..... About 20th May.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL.)

ITALIAN STEAM NAVIGATION COMPANY of Messrs. RUBATTINO & Co., GENOA.

The regular Steamers leave

GENOA	and	BOMBAY
on the 24th,		on the 1st
of each month.		

PASSENGER RATES.

Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15	£8	Including Wines.
Suez	36	22	8	
Port Said	36	24	9	
Alexandria	39	25	9-10	
Messina	50	34	14	
Naples	50	34	14	
Leghorn	50	34	14	
Genoa	50	34	14	
Marseilles (transhipment at Genoa)	52	35	14-10	Without Food.

Children under 3 years, free of charge.
Children not above 10 years, half fare.
Next Steamers from Bombay:—

INDIA, on SATURDAY, 1st June 1872.
ARABIA, on MONDAY, 1st July 1872.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to

VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 30th September 1871.

NOTICE.—CONSIGNEES per s.s. OTHELLO are hereby informed of the ARRIVAL of the VESSEL, and requested to TAKE DELIVERY at once of their respective GOODS.

W. NICOL & Co., Agents.

Bombay, 3rd May 1872.

SHIPPING NOTICE.—CONSIGNEES of CARGO per Ship GLANRENE, from Bordeaux, are requested to SEND their BILLS of LADING and DELIVERY ORDERS for our INSPECTION and COUNTERSIGNATURE, and to be delivered of their respective Goods from the Bunder.

Ed. BAUDRY & Co.,
Agents for Ship Glanrene.

2nd May 1872.

SHIPPING.

OVERLAND ROUTE.

On Monday, the 6th May, at 3 P.M., from Masagon.

THE P. & O. Co.'s s. s. PEKIN, (3,727 tons, and 600 H.P.), Captain W. Wolcott, will LEAVE for SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Messina, Naples, Leghorn, Genoa, Trieste, Venice, Odessa, Constantinople, Ancona, Marseilles, Havre, Liverpool, London and New York.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

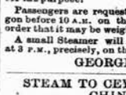
Passengers are requested to send their heavy baggage to Masagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Masagon at 3 P.M., precisely, on the day of sailing.

GEORGE F. HENRY, Superintendent.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On Monday, the 6th May, at 3 P.M., from Mazagon.



THE P. and O. Co.'s s. s. ELLORA, (1,727 tons and 300 H.P.), Captain C. Fraser, will be despatched as above, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before noon, on Saturday, the 4th May.

GEORGE F. HENRY, Superintendent.

STEAM TO LIVERPOOL.

S.S. NEERA.

THE Steam-ship NEERA, 2,200 Tons, 300 Horse Power, C. C. Conlin, Commander, will sail for LIVERPOOL, viâ SUEZ CANAL, on or about the 29th May.

Passengers for the Continent will proceed from Egypt by the Steamers of the Adriatico Orientale Company to Brindisi and Venice.

Rates of Fare for Passengers.

To Liverpool, viâ Suez Canal	1st Class	Rs. 500
Do. do.	2nd ,,	,, 350
To Suez	1st ,,	,, 350
Do. do.	2nd ,,	,, 225
To Venice, including Railway Fare through Egypt	1st ,,	,, 505
Do. do. do.	2nd ,,	,, 335
To Paris	1st ,,	,, 551
Do.	2nd ,,	,, 360

Exclusive of Wines.

STEARNS, HOBART, & Co.

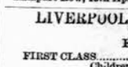
Rampart Row, 15th April 1872.

LIVERPOOL, VIA SUEZ CANAL.

FARES:

FIRST CLASS	£45
Children under 10—Half Fare	
Do. 2—Free	
European Nurses	£25.
Ayahs	£15.

Exclusive of Wines, Beer, &c., but including Cabin Furniture, Bedding, Linen, Towels, &c.



MESSRS. HUGHES and NEPHEW'S Steamers will sail from Bombay as under:—

May 10th, "BELLONA," 1,900 Tons, 300 H.P., POWER.

These magnificent Full-powered Steamers are splendidly fitted up with spacious Saloon, roomy Cabins, and every comfort. Each Steamer will carry a Surgeon and Stewardess.

For Passages only, apply to the Undersigned, who will supply all information.

JOHNSON & Co.,
Ship-Brokers.

Nesbit Lane, Fort, Bombay.

NOTE.—*For the convenience of attending Passengers residing Up-country, heavy baggage may be sent to us, and will be shipped FREE.*

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE VIA SUEZ CANAL.

The next Steamers from Bombay will be the ARETUSA, 1,280 Tons, about 10TH MAY, and the SPHINX, 1,400 Tons, about 10TH JUNE. These Steamers have only limited accommodation for a small number of Passengers.

PASSENGER RATES FROM BOMBAY PER ARETUSA, SPHINX.

To	Cabin.	Deck with Food.
To Trieste	£40	£19- 0
To Port Said	£30	£14- 6
To Suez Said	£28	£13- 7

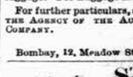
Children under 3 years of age, Free; above 3 and under 10 years, Half Fare.

The rates for Cabin Passengers include food and table wine, transit through Egypt, fees and free conveyance of 3 cwt. luggage. For Baggage in excess £4 per Ton is charged.

For further particulars, and for Freight and Passage, apply to The Agency of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 12, Meadow Street, 1st May 1872.



STEAM FERRIES (under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders:—

FARES FROM BOMBAY TO

Class.	Rewas.	Dhurumtur.	Oorun.	Hog Island.	Oolwa.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
First Class	2 0	3 0	2 4	3 0	3 0
Second Class	0 12	1 0	0	0 1	0 12
Third Class	0 6	0 8	0	0 0	0 9

Exclusive of Wines.

The Rewas and Dhurumtur Ferry Steamer leaves Carnac Bunder daily at 9 A.M., and Dhurumtur at 1 P.M. The Oorun, Hog Island, and Oolwa Ferry Steamer leaves Carnac Bunder daily at 8-30 A.M., and Oolwa at 1 P.M. Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

No. 33, Meadow Street, Bombay.

NOTICE.—CONSIGNEES of CARGO per ship SOLWAY, from Calcutta, are requested to send their BILLS of LADING and DELIVERY ORDERS for our countersignature, and to TAKE DELIVERY of their GOODS at the ship's side without delay, failing which the Goods will be landed by us at their risk and expense.

DAVID SASSOON & Co.

SALES BY AUCTION.

CRAWFORD and COMPANY, 3, MARINE STREET, BOMBAY.

SALE OF FRESH OILMAN STORES, from the well-known and celebrated Purveyors, Crosse and Blackwell, just landed ex Kingdom of Fife.

On FRIDAY, the 10th May, at 2 P.M., Messrs. CRAWFORD & Co. will commence to sale by Public Auction, at their Rooms, an invoice of 54 packages fresh Oilman Stores, consisting of assorted pickles, mushroom and walnut catsup, Harvey sauce, raspberry vinegar, essence of anchovies, assorted syrup, essence of coffee, salad oil, white wine and mat vinegars, Durham mustard, tapioca, pearl barley, Robinson's barley and groats, assorted tart fruits, 2 lb. jam and 1 lb. tins assorted jams and jellies, Oxford and Bologna sausages, herrings, assorted soups, Lancashire mushrooms, herring ala sardine, Milton oysters, potted meats, cocoa, and milk, Irish and Wiltshire bacon, Cheddar and Herlaby Cheese, Worcestershire sauce, &c., &c.

CRAWFORD & Co.

Bombay, 6th May 1872.

MENESSE and COMPANY.

On THURSDAY, the 9th instant, Messrs. MENESSE and Co. will hold their usual Weekly Auction sale at their Rooms, containing full assortments of Grey, White, and Coloured Piece Goods, Twist, &c.

7 Bales Grey Shirtings, 8¼ lbs.
9 do. do. do. 7 lbs.
3 do. do. Longcloth, 9 lbs.
2 do. do. T. Cloth, 6 lb.

AUCTION SALE OF LANDED PROPERTY.

ON WEDNESDAY, the 8th May, at 4 P.M., Messrs. MENESSE & Co. will sell by Public Auction at the undermentioned premises, on account and at the risk of the Mortgagors, Goolbai, widow of Pallonjee Eduljee Daroowalla and Dadabhoy Pallonjee, by order of Meerwanjee Cowasjee Suroji, the Mortgagee—

All that piece or parcel of Vazan area land or ground with the message, tenement or dwelling-house built thereon, situate in Dhunjee Doogria Row in Bombay, in the sub-district of Mandvee, fronting the said Row to the west side thereof, containing by admeasurement about 85 and five-ninths square yards, assessed by the Collector of assessment under No. 46, and bounded on the east by the Dhunjee Doogria Row, on the west by a sweeper's passage, on the north by the house of Aderjee Cowasjee Bumjeestwalla, and on the south by the house of Sapoorjee Cawjee Mistry.

For further particulars, apply to the undersigned or the Mortgagee's Solicitor, Mr. Shamrao Pandurang

MENESSE & Co.

Bombay, 6th May 1872.

BY ROYAL COMMAND.

JOSEPH GILLOTT'S CELEBRATED STEEL PENS.

Sold by all Dealers throughout the World.

ENGLISH GOODS (VIA Suez Canal)

AT CHEAPEST RATES.

D. NICHOLSON & COMPANY,

SILK, WOOLLEN AND MANCHESTER WAREHOUSEMEN.

India, Colonial and Foreign Outfitters,

50 TO 52, ST. PAUL'S CHURCHYARD,

(Corner of Cheapside), London.

ESTABLISHED 1843,

Invite attention to their Illustrated 120 page Catalogue, sent post free, containing full particulars as to WOOLLEN, SILK and COTTON GOODS of every description.

LADIES' CLOTHING, LINENS, HOSIERY, GLOVES, RIBBONS, HABERDASHERY, JEWELLERY, &c.

Contractors for Military and Police Clothing and Accoutrements.

Household Furniture,	Boots and Shoes,
Musical Instruments,	Wines,
Ironmongery,	Ales,
Fire-arms,	Beers,
Agricultural Implements,	Preserved Provisions,
Cutlery,	Stationery,
Carriages,	Books,
Saddlery and Harness,	Toys, &c., &c.

Shipped at Lowest Export Prices.

Sole Agents for the "Wanser" and the "Gresham" Sewing Machines for the City of London.

Foreign Produce disposed of for a Commission of 2½ per cent.

Price List can be had of Messrs. Wheatley & Co., Bombay, and at the office of the *Englishman* Newspaper, Calcutta.

D. NICHOLSON & CO.,

50, 51 & 52, ST. PAUL'S CHURCHYARD, LONDON.

Terms.—Not less than 5% per cent. to accompany Indents, and balance against Bills of Lading.

Special advantages to Hotel Keepers and Regimental Messes.

NEW ADVERTISEMENTS.

NOW READY,

BOMBAY GAZETTE OVERLAND SUMMARY.

The Bombay Gazette Overland Summary, prepared for despatch by each Overland Mail for Europe, contains, in addition to all the News of the Week, a specially-written Market and Freight Report, and a well-digested Summary of Events.

Annual Subscription (in advance) Rs. 12
Single Copy..... Annas 4
"Bombay Gazette" Office, Meadow Street, Fort.

Now Ready,

THE BOMBAY PRICE CURRENT AND SUMMARY OF TRADE,

Published once a week at the *Bombay Gazette* Office, on the departure of the Overland Mail for Europe.

The Bombay Price Current contains—

A Specially-Written Market Report.
Freight Report, &c.
Quotations of Imports and Exports, and Customs' Duties.
Comparative Summary of Exports from Bombay, up to date, as per Ships' Manifests, with the total Exports for the month, and for the same period as far back as 1863 and 1870 respectively.
Comparative Summaries of Imports of Piece Goods and of Yarns into Bombay from Great Britain up to date, with the total for the month and the same period as far back as 1863 and 1870 respectively.
Share List and Rates of Exchange.
List of Vessels in Bombay Harbour on the date of publication, and of arrivals and departures of Vessels during the week.

Annual Subscription in advance .....Rs. 10
Single Copy..... Annas 4
"Bombay Gazette" Office, Meadow Street, Fort.

☞ AMENDED ADVERTISEMENT.
(FOR MALES ONLY.)

VICTORIA THEATRICAL COMPANY.

TO-NIGHT, MONDAY, 6TH MAY,

BEZUN AND MUNIZEH,

To be followed by a FARCE.

NOTICE.—A MEETING of the BOMBAY PERSIAN FAMINE RELIEF FUND COMMITTEE will be HELD THIS DAY, in the Durbar Room, Town Hall, at 10½ A.M., at which the Members are requested to attend.

GERALD SEYMOUR V. FITZGERALD,
Honorary Secretary.

Bombay, 6th May 1872.

NOTICE.—CONSIGNEES per Ship BRITISH STATESMAN, from London, are hereby informed of her arrival, and are requested to SEND BOATS alongside to TAKE DELIVERY of their respective CARGOES, otherwise they will be landed by the Captain at the expense and risk of the Consignees.

FINLAY, SCOTT, & Co.

Bombay, 4th May 1872.

NOTICE is hereby given, that SEALED TENDERS will be received at the Army Cloth ng Office, Lall Bagh, Parell, for the SUPPLY of MISCELLANEOUS ARTICLES for the period ending 31st March 1873, up to 2 P.M. on the 15th instant.

Persons desirous of tendering for the above CONTRACT can obtain Form of Schedule and all particulars on application at the above Office.

G. A. LECKIE, Colonel,
Superintendent of Army Clothing.

Army Clothing Office, Bombay, 4th May 1872.

NOTICE to DEALERS, CONTRACTORS, MUNICIPALITIES, and other CONSUMERS of KEROSINE OIL, AMERICAN LUMBER, TOBACCO, &c.—We beg to intimate that the undermentioned GOODS are on the way from Boston FOR SALE in this Market.

Ex American Ship NONANTUM,
which has left Boston on the 5 h March last, and
Ex American Barque DUIVELAND,
via Mauritius, which left Boston on the 27th January last.

10,000 Cases KEROSINE OIL,

best refined, Devoe's packing in screw nozzle Tins.

600,000 to 700,000 Superfic al Feet

LUMBER,

best quality, one, two and three inches thick.

142 Boxes Best Fresh

TOBACCO,

Leopold, Morgan and Pow atton Brands.

200 Cases Best Refined

SPIRITS OF TURPENTINE,

DOSSABHOY MERWANJEE & Co.,
No. 7, Parsee Bazaar Street, Fort.

Bombay, 6.h May 1872.

GARDEN TOOLS.

POLISHED OAK CHESTS of Ladies' Garden TOOLS at Rs. 28 and Rs. 45 each.

Sets of Ladies' Garden Tools, consisting of Spade, Rake, Hoe and Fork, each Rs. 5.

Garden Trowels, each Re. 1.

Garden Shears, each Rs. 3-8 and Rs. 5-8.

CARPENTER'S TOOLS.

Gentlemen's Polished Oak Chest of Tools, each Rs. 10, Rs. 18, Rs. 28, and Rs. 36.

Portable Set of Tools in brown leather case with strap, Rs. 20.

DISCOUNT 10 PER CENT. FOR CASH.

TREACHER & Co. (Limited).

AITKEN'S INDIA PALE ALE.

REGISTERED TRADE A MARK

The Adulteration of BEER being now practised to a very great extent,

Messrs JAMES AITKEN & Co.,
("THE BREWERY," FALKIRK,)

think it necessary to caution purchasers of their Brand from buying any Bottled Beer, whether with or without their well known ticket, unless the Cork be secured by the

PATENT CAPSULE, OF WHICH THEY HAVE NOW FOR SOME TIME BEEN MAKING USE.

Supplies can be had regularly from all respectable Shopkeepers in Bombay and at Outstations.

N. B.—The patent Capsule bears the red A, the trade mark of JAS. AITKEN & Co.

WHOLESALE AGENT FOR WESTERN INDIA,
JAMES BOGIE, BOMBAY.

TO SMOKERS.

A FRESH STOCK OF CHEROOTS AND TOBACCO.

DINDIGUL CHEROOTS.

Dindigula No. I.,	...	...	per 1,000...	Rs. 25 0
Do. do.	...	...	in boxes of 100...	... 3 0
Do. No. II.,	...	...	per 1,000...	... 20 0
Do. Manilla Shape,	...	...	per 1,000...	... 18 0
Do. do. do.	...	...	in boxes of 100...	... 2 0

TRICHINOPLY CHEROOTS.

Thompson's No. I	...	...	per 1,000...	Rs. 15
Do. Prime	...	...	,, ...	... 18
Dawson's do.	...	...	,, ...	... 18
Madura, No. I	...	...	,, ...	... 24
Boucher's No. I	...	...	,, ...	... 16
Do. No. II.	...	...	,, ...	... 12
Breakfast	...	...	,, ...	... 12

PONDICHERRYS.

"Indiana" Cigars	...	...	in boxes of 250...	Rs. 6 8
Do.	do.	...	per 1,000...	... 25 0
"Long Commons" Cheroots	...	...	in boxes of 250...	... 3 8
Do.	do.	...	per 1,000...	... 29 0

COCONADAS.

Babington's	...	...	per 1,000...	Rs. 16
Burmahs	...	...	,, ...	... 14

In Boxes of 100 and 250.

TOBACCO.

Finest American Tobacco, by direct importation.

Sponge Cake, Natural Leaf	...	per lb...	Rs. 3 8
Gold Leaf Honey Dew	...	,, ...	... 2 8
Do. Aromatic Fibre	...	,, ...	... 2 4
Cavendish	...	,, ...	... 1 8
Honey Dew	...	,, ...	... 1 8

A considerable discount allowed to the Trade and Purchasers of large quantities.

J. NEUBERG.

THE BUDGET OF INDIA

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NOTICES.

CONTINENTAL STATE LOAN AND PREMIUM PRIZE AGENCY.

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WE beg to offer the following BONDS (guaranteed by their respective Government), payable to bearer and without further liability. They are excellent and safe investments. While offering the most splendid chances of obtaining a large Fortune in the shape of a Capital Prize, they must even, if not so fortunate, eventually be drawn with a smaller one, being about the value of the investment, which therefore never is lost. Moreover, some of the Bonds in addition bear interest (Coupons attached), which will be cashed through the Undersigned.

Bonds.	Highest Prize about.	Cost.
	Rs.	Rs.
Milan 10 francs. Drawings 16th March, 16th June, 16th September, 16th December	10,000	25
Freiburg 15 francs. Drawings 15th May and 15th November	13,000	40
Finoland 10 thaler. Drawings 1st May and 1st November	70,000	75
Town Milan 45 francs. Drawings January, April, October, and December	40,000	80
Brunswick 20 Dollars. Drawings February, May, August, and November	120,000	100
Elec orial Hessian 40 dollars 4 Bond. Drawings June and December	50,000	100
Bonds bearing Interest.		
Madrid 100 francs 1869 3 per cent.	40,000	100
Turkish Railway 400 francs 1870 3 per cent.	240,000	160
Austrian 500 florins 1/3 Bond 1860 5 per cent	250,000	150

For further particulars apply to

VAS & Co.

No. 1, Oak Lane, Fort, Bombay, April 1872.

N.B.—Any other Government Bonds and Shares may be had through the above House.

☞ Agents Wanted in Principal Cities and Towns.

TOWN HALL.

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of the

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as a

G. C. S. I.

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NOTICE.—Messrs. BOURNE and SHEPHERD have the pleasure to announce that they have PHOTOGRAPHS of H. E. LORD NORTHBROOK, on SALE, Carte-de-visite and Cabinet size, plain and coloured.

Carte, Rs. 1 per copy; Cabinet, Rs. 2.

Double the above charges for Coloured Copies.

10, Rampart Row, Bombay, 1st May 1872.

THE MALABAR COMPANY (Limited).—The above COMPANY is prepared to make LOANS on LAND and other FIRST CLASS SECURITY for long or short periods, and applications will be received by the Undersigned.

FORBES & Co.,
Secretaries and Treasurers,
Malabar Co., Limited.

BOMBAY RECLAMATION COMPANY (Limited) in Liquidation.—NOTICE.—An EXTRAORDINARY GENERAL MEETING of SHAREHOLDERS will be HELD at the Registered Office of the Company, in Elphinstone Circle, on WEDNESDAY, the 8th May next, at 3 o'clock P.M., to add the name of Mr. CHARLES DOUGLAS (Partner in Messrs. Ritchie, Steuart, & Co.,) to the list of Liquidators.

JAMES G. SMYTH,
For Self & Co-Liquidators.

Bombay, 27th April 1872.

THE MANOCKJEE PETIT'S SPINNING AND WEAVING COMPANY.—NOTICE is hereby given, that a DIVIDEND of Rs. 100 per SHARE, or at the rate of 10 per cent. on Paid-up Capital, will be PAID to the SHAREHOLDERS on and after the 6th proximo. Shareholders are requested to produce the Share Certificates when applying for Dividend.

The TRANSFER BOOKS of the above Company will be CLOSED from MONDAY the 29th instant, to WEDNESDAY the 15th proximo, both days inclusive.

By Order of the Board of Directors,
C. & F. DINSHAWJEE, Agents.

Bombay, 27th April 1872.

NOTICE.—SEALED TENDERS for the supply for ONE YEAR of WAX CLOTH, WRAPPING CLOTH, COUNTRY SEALING WAX, TWINE, GUNNY, DAMMER, &c., required for the use of the Bombay General Post Office will be received by the Undersigned on the 1st June 1872 at 12 o'clock, noon.

2nd. Parties tendering must make a Cash deposit of Rs. 500, which will be forfeited in case the party whose Tender may be accepted should refuse to fulfil the Contract or should fail to furnish forthwith the Security required by the Department.

3rd. No reason will be assigned for the rejection of any Tender.

4th. Samples of the articles to be supplied, and the forms of tender can be seen, and particulars known, by personal application at this Office between the hours of 11 A.M. and 4 P.M. daily.

5th. The tender is to include the supply of Candles to the G. I. P. Railway Sorting Establishment.

C. A. STUART, Postmaster.

Bombay Genl. Post Office, April, 1872.

THIS is to NOTICE that BOMONSHA JAMSETJEE CONTRACTOR under my employment at Keem Factory has ABSCONDED with CURRENCY NOTES to the amount of Rs. 14,000 in his possession—numbers of which are at foot. So in case any party or parties would make payment to any Note or Notes under the following Numbers will do so at his or their own risk and responsibility.

DINSHAW JIVANJI.

NUMBERS OF CURRENCY NOTES.

C 71	07421	C 71	09537	C 87	24218	C 87	38103
C 71	07108	C 87	33970	C 71	09741	C 87	37343

} Rs. 1,000 each.

C 53	51556	C 70	9	C 70	12	C 70	61543
C 53	57600	C 70	10	C 53	53207	C 53	55997
C 70	59203	C 70	11	F 11	09313	C 70	61993

} Rs. 500 each.

C 70	59202	C 79	61684	C 70	43171	K 4	05781
C 76	52019	C 69	52842	C 79	76587	C 10	07171

} Rs. 100 each.

C 75	91637	C 77	533.8	C 73	53314	C 71	52388
C 75	42130	C 77	19	C 77	49742	C 76	76657
C 76	40632	C 74	19830	C 77	47812		
C 76	90888	C 75	18126	C 65	84336		

} Rs. 10 each.

THE INDIAN TRAVELLERS' GUIDE FOR MAY.

PRICE—EIGHT ANNAS.

CONTAINING, besides the other usual information, the latest alterations on the several lines of Railway, and in the running of the Local Trains between Bombay and Bandora.

The Guide, having a large circulation amongst Travellers, by rail and otherwise, is a most effective medium for advertisements.

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Map of India.
Table Through Routes (and Fares) from Bombay to places in India and abroad.
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Great Indian Peninsula Railway.
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Rates for parcels, horses, carriages, &c., by G.

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

SATURDAY AFTERNOON,

MARKET firm at quoted rates. Government paper steady.

BOMBAY BILL AND STOCK LIST.

EXCHANGE.

On	Terms.	Rate.
London	At sight	1s. 1⅛d.
London Banks ...	6 months' sight ..	1s. 10 15/16d.
Do. Credits ...	6 Do. do. ..	1s. 11d.
Do. Documents	6 Do. do. ..	1s. 11 3/16d.
Calcutta	At sight	100 3/16.
Do.	30 days' sight... ..	99½
Do.	60 Do. do.	99¼
Madras	At sight	100
Do.	30 days' sight	99½
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GOVERNMENT SECURITIES.

Five-and-a-half per cent	...113¾
New Transfer Loan of Four & half per cent. of 1872	...105 to 105½
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SHIPPING.

DAILY FREIGHT REPORT.—4TH MAY.

London ..	Cotton ..... Cases ..... Seeds	No ship.
Liverpool	Iron Ships Cotton ...	£2 5s. 0d. to £2 7s. 6d.
	Wooden Ships ,, ...	£2 5s. 0d.
	Myrabolns & Coir bils	£1 19s. 0d.
	Seeds	£1 10s. 0d.
Havre ...	Cotton..... Coffee	£2 17s. 6d.
Overland	Steamers	£2 15s. 0d. to £3
Liverpool vis Suez Canal		£1 17s. 6d. to £2 0s. 0d.
China ..	Steamer Cotton ...	Rs. 7 to 8 per bale.
	Opium	Rs. 25 to 30 per chest
	Sailing Ships	Rs. 4 per bale nominal
Calcutta		Rs. 4 0 0 per ton
Calcutta to Bombay ...		Rs. 20 and Calcutta Port charges
Mauritius		Nothing doing.

ARRIVAL.

May	Vessel.	Commander.	From
4	Golden Fleece ...	Bray ...	Bos'on, Jan. 6.
	Persia	Duncan ...	Liverpool, Dec. 24.
	Naboh	Dill ...	New York, Dec 6.
	Phlox (s)	Bak-r ...	Goa, May 1.
	Limerick La s ...	Yeaton ...	Liverpool, Nov. 26.
	Cromwell	R hison ...	Boston, D c. 27.
	Walsmo (s)	Owen ...	London, March 27
	Mars	Hem n ...	London, Dec. 11.
	British Statesman...	Ward ...	London, Dec. 24.
5	Contest	Owen ...	Liverpool, Jan. 9.
	Red Cross	Young ...	Cardiff Jan. 9.

DEPARTURES.

May	Vessel.	Commander.	Destination.
4	European (s)	Abram ...	Liverpool.
	Sattara (s)	Ballantine ..	Malabar Coast and Calcutta.

HOOGHLY.

ARRIVALS.

May			
2	Meinam (s)	Gauvain ...	Galle, April 26.
	Mahrat a (s)	Ewart ...	Sandaway, April 27.
	Hydrabad	Holiwood ...	Melbourne, March 11.

DAILY IMPORTS.—4TH MAY.

FROM LIVERPOOL.

Leith (s), 25 cases slates, Rhiji on Sorabje and Co.; 151 cases potter, Dinshaw Sorabjee and Co.; 38 iron bars, Khimjee Jeevj.

Andromeda, 4 casks glassware, and 4 crates earthenware, Nanjee Canjee; 2 casks earthenware, and 4 casks glassware, Gangjee Poonjia.

FROM LONDON.

Walamo (s), 1 box gold bars, value rupees 50,000, Soonderdas Mooljee; 55 boxes bar silver, value rupees 1,00,000, Ralli Brothers.

Compatrick, 5 cases old tom, and 5 cases gin, Payne & Co.

Nelson, 3 cases curacoa, and 6 cases noyeau, Payne & Co.

Anazi, 5 cases mosselle, Payne & Co.

British Commodore, 20 cases claret, Payne & Co.

Roodee, 20 cases champagne, Payne & Co.

Prince Oscar, 20 cases brandy, Payne & Co.

City of Tanjore, 5 cases ginger wine, Payne & Co.

Glendu ne, 10 cases sherry, Payne & Co.

Canning, 10 cases sherry, Payne & Co.

FROM GLASGOW.

Leith (s), 150 iron plates, and 130 bends and ties, Khimjee Jews.

FROM TRIESTE.

Arethusa (s), 62 cases hock, and 1 case champagne, Charles Carter.

FROM SUEZ.

Delhi (s), 13 cases sherry, Payne & Co.

DAILY EXPORTS—4TH MAY.

FOR LIVERPOOL.

Mabel, 150 bales cotton, Ritchie, Steuart & Co.

Sydney Dacres, 524 bales cotton, Remington & Co.

Boxford, 500 bundles galls, Soonderdas Wagjee.

Elgin (s), 59 bales wool, Khimjee Canjee; 34 bales woo', Virjee Vussonjee; 20 bales cott n, Gooculdas Canjee; 42 bales wool, Duyal Coo jee; 56 bales cotton, Tricumjee Nemedass; 61 bales cotton, Bhugwandass Bunrybhoy; 100 bales cotton H. Bomanjee, Touche & Co; 50 bales rags, and 20 bales hemp, Bhugwandass Bhoosal; 28 bales wool, Parpia Nathabhoy; 50 bales wool, Vussonjee Nensey.

Petersburg (s), 6 bales hides, Henry Rogers; 109 bales hemp, Mathoradas Goculdass; 75 bales cotton, Lackmeechund Nursey; 50 bales wool, Dongersey Gopejee; 100 bales cotton, Vurdhwan Poonsey & Co.; 50 bales cotton, Bhugwanjee Chatoorbhooj; 92 bales cotton, Canjee Purseram; 9 bales cott n, Lalljee Ghella; 127 bales cotton, H. Bomanjee, Touche & Co.; 50 bales wool, Goolam Hussen Fazul & Co.

Belgian (s), 50 bales rags, Richard Martin & Co.; 100 bales hides, R. hemoobhoy Mahomed.

Whitburn (s), 68 bales goat hair, 25 bales wool, and 24 bales skins, Jacoob Sawoo n Co.; 65 bundles galls, Godoo Nanjee; 75 bales wool, Doongersee Gopejee; 125 bales jute, Dawood Hajee Sulaman; 100 bales cotton, Oremjee, Tippet & Co.; 84 bales cotton, Dadajee Dhanjee; 105 bales cotton, Lalljee Endeejee; 400 bales cotton, H. Bomanjee, Touche & Co.; 75 bales cotton Toolseedass Nissedass; 48 bales cotton, Dewjee Bhoosaz; 107 bales cotton, H. L. King & Co.

Bellona (s), 69 bundles spring steel, Khimjee Jews; 125 bales cotton, Burjeevan Madowjee; 40 bales cotton yarn, Pestonjee Eduljee; 105 bales wool, Canjee Nensee & Co.; 50 bales wool, Lyon & Co.; 250 bales cotton, Lyon & Co.; 100 bales cotton, Luckmechund Nensey; 50 bales wool, Soonderjee Dmodee.

Hannah Law, 100 bales cotton, Finlay, Sc tt & Co.; 50 bales cotton, H. Clason & Co.

FOR LONDON.

Pekin (s), 11 bales silk, Cawasjee Brothers.

Nachimoff (s), 11 bales hides, Rahimbhoy Russoolbhoy.

FOR PORT SAID.

Marmion (s), 500 bales cotton, Ritchie, Steuart & Co.

FOR TRIESTE.

Arethusa (s), 150 bales cotton, Peel, Cassels & Co.

FOR VENICE.

Arethusa (s), 200 bales cotton, Kunkler, Preiswerck & Co.

FOR HAVRE.

Macedon, 500 bundles myrabollams, S.S. Narralwalla.

FOR ALEXANDRIA.

Arethusa (s), 200 packages cloves, Behroul Brothers.

FOR HONGKONG.

Ellora (s), 10 bundles ghenda horns, Ebram Feekeer Mahomed; 50 bales white twist, Rahimbhoy Abdulhboy; 20 chests M. opium, David Sassoon & Co.; 02 bales cotton, Tarachund Gunshandass; 5 chests M. opium, Dewjeebhoy Goolam Hoosen & Co.; 3 chests M. opium, Bomanjee Jumsetji; 19 chests M. opium, Currimbhoy Ebram; 5 chests M. opium, Eduljee Dadabhoy La gda; 3 chests M. opium, Rajaram Nusseengdass; 74 chests M. opium, Ramchund Sawantram; 4 chests M. opium, Gunesh Venayeck; 11 chests M opium, S. and D. B. Futtalia; 40 chests M. opium E. D. Sassoon; 13 chests M. opium, F. Ameejiboy; 4 chests M. opium, Ebram Noordin & Co.; 16 chests M. opium, S. Nusserwanjee; 10 chests M. opium, H. A. N. Mamed; 15 chests M. opium, H. E. Elias; 30 chests M. opium, E. D. Sassoon.

FOR SHANGHAI.

Ellora (s), 273 chests M. opium, R. Dhunjeeshaw & Co.; 71 chests M. opium, Buttonjee Eduljee; 17 chests M. o ium, Ahmedbhoy Hadelbhoy; 25 chest s M. opium, Currimbhoy Ebram; 7 chests M. opium, Gunesh Krishnajee; 25 chests M. opium, D. D. Ghandy & Co.

SALES AND PURCHASES.

PIECE GOODS.—Since the date of our last report there has been no change worthy of record, and although most of the holders are firm, prices are barely maintained. The fair enquiry in 8lb. Gr y Shirtings we reported, on account of the interior, a few days past, has been on a gradually decreasing scale without any marked change in rates, but any d ownward tendency, consequent upon the dull feeling prevailing in the native bazaar, is strongly counteracted by the firmness of the holders.

BLEACHED GOODS continue steady, with prices showing generally no change, but a slight improvement in 44 inch Mulls (G. E.) may be noted.

TU KEY RED GOODS.—The market continues very dull, and a fall of 1 anna per piece has taken p ace in Mulls, but owing to the unfavourable st te of Exchange, many of the holders are unwilling to part with their Goods at reduc d rates.

The following sales are reported to have been made by European firms on Saturday:—

PIECE GOODS

					Rs. A. P.
770	pieces	Grey Shirtings	40 inch 39 yds.	7 lbs.	4 12 6
1,000	,,	,, ,,	40 ,, 39	,, 7 lbs.	4 13 0
500	,,	,, ,,	40 ,, 39	,, 6½ lbs.	4 8 6
250	,,	,, (fine)	40 ,, 39	,, 7½ lbs.	5 9 0
500	,,	,, ,,	40 ,, 39	,, 8½ lbs.	5 11 0
1,500	,,	,, Madapollams	32 ,, 24	,, 3 lbs.	2 3 0
4,070	,,	,, ,,	32 ,, 24	,, 2½ lbs.	1 13 3
2,480	,,	,, Jaconets	40 ,, 20	,, 2½ lbs.	2 2 6
1,080	,,	,, T. Cloths	29 ,, 24	,, 4 lbs.	2 8 0
500	,,	,, Cambrics	60 ,, 24	,, 6½ lbs.	4 6 6
500	,,	,, ,,	60 ,, 24	,, 6½ lbs.	4 7 0
1,000	,,	Orange Prints	24 ,, 28	,,	3 7 0
500	,,	White Mulls (G.E.)	40 ,, 21	,,	2 9 6
1,200	,,	,, Jaconets	42 ,, 20	,,	2 12 0

COTTON.

58	candies	New Khandeish, ready ...	Rs. 256-61
50	,,	,, Do. without sel. ...	... 240
56	,,	,, Barsey ,, ...	... 258
50	,,	,, Veeramgaum, 45 Days ...	... 262½
60	,,	,, M. G. Broach without sel. ...	... 278½
250	,,	,, Comptu, ready ...	... 244-46
150	,,	,, Dholleru, ,, ...	... 267-68
50	,,	,, Do. without sel. ...	... 264

YARNS.

10	bales	Mule Twist, No. 18	As. 9½ per lb.
9	,,	T. Red, No. 40	,, 28 ,,
25	,,	Muln, No. 40	,, 12½ ,,
15	,,	Water, No. 30	,, 12½ ,,

BOMBAY GOVERNMENT TELEGRAPH OFFICE.—5TH MAY, 8 P.M.

Latest dates from United Kingdom.

Via Russia, 4th May, 6-53 P.M., Greenwich time. Time in transit, 16 hours 21 minutes.

Via Red Sea, 4th May, 9-30 P.M., Greenwich time. Time in transit, 8 hours 25 minutes.

Latest dates from Continent of Europe.

Via Turkey, 4th May, 5-15 P.M., Greenwich time. Time in transit 20 hours 32 minutes.

Via Red Sea, 4th May, 4-40 P.M., Greenwich time. Time in transit, 14 hours 28 minutes.

Latest dates from America.

Via Russia, 4th May, 8-47 P.M., Greenwich time. Time in transit, 14 hours 38 minutes.

Via Red Sea, 4th May, 5-35 P.M., Greenwich time. Time in transit, 14 hours 24 minutes.

Communication occupied in the transmission of messages to Bombay from the 4th to 8 P.M. of the 5th May is as follows:—

From Bombay.	Max.	Min.
... ...	9 45	0 11
... ...	123 11	68 41
... ...	0 42	0 5
... ...	27 7	1 30

TELEGRAPH LINE REPORTS.

Via Russia, 5 P.M.—Latest dates from United Kingdom.

Via Red Sea, 6-53 P.M.—From Continent of Europe.

Via Turkey, 5 P.M.—Latest dates, via Turkey, 4th May, 5-15 P.M.

Via Russia, 8-47 P.M.—Cable right through. Persian line right to

MILITARY.

ARRIVALS.—MAY 4.

Macdonald, Captain, Bengal Staff Corps, from sick leave, from England.

Raddock, Surgeon, Bengal Medical Department, from sick leave, from England.

Montgomery, Lieutenant, 2nd Queen's, on leave, from Deolalee.

Fergu son, Lieutenant, 2nd Queen's, to appear before a medical board, from Deolalee.

Lucas, C.B., Colonel, Deputy Commissary General, Bombay Army, on leave from Poona.

Porter, M.D., Assistant-Surgeon, Madras Medical Department, on leave, from Akola.

Smith, Colonel, 18th Bengal Cavalry, on furlough, from Meean Meer.

Green, Major, 26th N. I., on leave, from Surat.

Erskine, Lieutenant, Staff Corps, on duty, from Mhow.

DEPARTURES.—MAY 4.

Robertson, Captain, Bengal Army, on medical certificate, to Australia.

Nettles, Lieutenant, 3rd Hussars, on leave, to Poona.

Cowan, Captain, Bengal Staff Corps, on duty, to Bengal.

Davis, Captain, Bengal Infantry, on duty, to Allahabad.

Hayes, Ensign, Bengal Barrack Department, on duty, to England.

Carter, M.D., Surgeon, Medical Department, on furlough, to England.

St. George, Lieutenant, Royal Artillery, on leave, to Baroda.

Harrison, Lieutenant-Colonel, Madras Staff Corps, on sick leave, to England.

West, Lieutenant, Royal Horse Artillery, on leave, to Australia.

Montgomery, C.S.I., Major-General, Bombay Staff, to join, to Mhow.

French, Colonel, 34th Madras L. I., on leave, to Mangalore.

Raddock, Surgeon, Bengal Medical Department, from leave, to Allahabad.

THE "BOMBAY GAZETTE."

THE following are now the uniform rates of subscription to the *Bombay Gazette* both for town and up-country subscribers:—

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"BOMBAY GAZETTE" OVERLAND SUMMARY.

THE shape of the *Bombay Gazette Overland Summary* is now similar to that of the *Pall Mall Budget*. Residents in distant parts of India will find the *Gazette Summary* a convenient Weekly Paper of Bombay and general news. It contains all the Government Orders, Civil and Military, from the official *Gazettes*; specially-written Money and Commercial Market and Freight Reports; Leading Articles on the principal topics of discussion in India; and all the Local and General Intelligence of the Week.

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A specimen copy will be sent on receipt of address.

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BOMBAY PRICE CURRENT.

THE *Bombay Price Current* is published Weekly at the *Bombay Gazette* Office, on the Departure of the Overland Mail for Europe.

Per Annum	Rs.	10 0 0
Per Copy	,,	0 4 0

NOTICE.—It is hereby requested that GENTLEMEN who are desirous of SUBSCRIBING for the TESTIMONIAL to H. E. SIR SEYMOUR FITZGERALD will be good enough to send their names to the Undersigned. An Account has been opened in the National Bank of India, Limited. Subscribers are requested to pay their Subscriptions to the Undersigned or into the said Bank.

MANEKJEE CURSETJEE JAMSETJEE
AND
COWASJEE CURSETJEE JAMSETJEE,
Hon. Secretaries.

NOTICE.—HIS EXCELLENCY the GOVERNOR has appointed 12 o'clock TO-DAY for RECEIVING the ADDRESS. Subscribers are requested to meet at Mazagon Castle, that they may proceed in a body from thence.

MANEKJEE CURSETJEE JAMSETJEE, } Hon. Se-
COWASJEE CURSETJEE JAMSETJEE, } cretaries.

OVERLAND SUMMARY OF THE BOMBAY GAZETTE.

Compiled for despatch by to-day's Mail.

Price—As. 4 per Copy.

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Bombay Market Report—Freight Report—Bombay Bill and Stock List—Banks—Companies in Liquidation—Exchange—Prices of Bullion, &c—Government Securities—Weekly Statements of the New Bank of Bombay, the G. I. P. and B. B. & C. I. Railways—Bombay Price Current.
SHIPPING—
Bombay: Arrivals and Departures—Hooghly: Arrivals and Departures—Madras: Arrivals and Departures—Vessels in Bombay Harbour.
DOMESTIC OCCURRENCES—
Births, Marriages, and Deaths.
ADVERTISEMENTS.

THE First Number of the New Series of the OVERLAND SUMMARY OF THE BOMBAY GAZETTE is a considerable improvement on anything we have yet seen turned out in a similar shape. It contains 32 pages, and is replete with interesting information on Indian subjects of all kinds. At the price, *four annas*, the Summary is ridiculously cheap. Sixty-nine columns of closely printed reading matter all for a mere sixpence! The fact is almost beyond belief by reason of its very marvellousness. In addition to a well-arranged and judiciously-selected mass of intelligence there is a series of articles on the topics of the times, reproduced from the daily editions of the *Bombay Gazette*. On the whole, or taking it all in all, the *Overland Summary*, published at the *Bombay Gazette* Press, is about the best, if it is not the best, we have seen and people desirous of keeping their friends in the mother-country well-informed of all that is transpiring in this far-off land would be guilty of an unpardonable sin of omission if they neglected forwarding by each Mail copies of the really excellent publication we have been noticing.—*Indian*.

All MONEY ORDERS, CHEQUES, and other Remittances sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department." *Bombay Gazette* Office, Bombay.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE, AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

DEATH.

BELLASIS—March 23rd, on board s.s. Urano, and buried in the cemetery at Suez, A. F. Bellasis, Esq., Bombay Civil Service, infant son of Mr. and Mrs. F. X. Couts, aged 4 hours, immately born.

COUTS—May 3rd, at Mazagon, Carlos Antonio da Cruz Couts, infant son of Mr. and Mrs. F. X. Couts, aged 4 hours, immately born.

KING—May 5th, at Bombay, after a lingering illness, Mr. John King, Government Pensioner, late of the Secretariat, aged 55 years and 9 months, deeply regretted.—Funeral this evening at 3-15.

OTHER PRESIDENCIES.

BIRTHS.

BEAN—April 27th, at Roy Bareilly, Oudh, the wife of Alfred Ripley Bean, Esq., Opium Department, prematurely, of son.

DODSWORTH—April 27th, at Azimgurh, the wife of H. T. L. Dodsworth, of a daughter, still-born.

WILSON—April 28th at Lungdale, Nynee Tal, the wife of Mr. A. B. Wilson, of a son.

MARRIAGES.

DeTHOREN—DRURY—April 27th, at All Saints', Coonoor, by the Rev. R. P. Little, B.A., Oscar de Thoren, Captain H. M.'s 45th Regiment, Sherwood Foresters, eldest son of the Baron de Thoren of Thoren, Eastern Pyrenees, France; and of St. Anne's Hill, and Breedon's Norton, Worcestershire, to Alice, third daughter of the late Colonel Charles Harrison Drury, Madras Staff Corps.

SIMMONS—KELLNER—April 27th, at St. John's, Calcutta, by the Rev. J. Strachan and the Rev. W. Crawford Bromehead, M.A., Mr. George Henry Simmons, to Mary Harriet, eldest daughter of Mr. Geo. W. Kellner.

DEATH.

SMITH—At Calcutta, Thomas Macallister, the eldest son of Mr. and Mrs. T. S. Smith, City Press, aged 13 years and 6 months.

The Bombay Gazette.

MONDAY, MAY 6, 1872.

SIR SEYMOUR FITZGERALD leaves Bombay to-day. He has ruled over us for five long years, and in that period what has he done? or, rather, what has he not left undone? Dazzled by the brilliant festivities of the last fortnight, within which brief space of time not only has Sir Seymour worked hard at laying foundation-stones, uncovering statues, and giving and going out to dinners, but even the new Viceroy and the Flying Squadron have been pressed into his service to add *éclat* to the closing days of his reign, one might for a moment imagine that some great benefactor of Bombay was about to quit these shores. But, while we are reluctant to say more than is necessary on an unpleasant subject, it would not be right to let Sir Seymour Fitzgerald vanish from our sight amid a blaze of blue lights and the plaudits of a crowd of English and native courtiers, without putting on record a protest against the assumption that public opinion has had anything to do with these demonstrations in the departing Governor's honour. Sir Seymour has a natural facility for making pretty speeches, and personally he is kind, courteous, and hospitable to all and sundry. He is, therefore, socially popular, but politically he is not respected by any class of the population, European or native. No Indian Governor, in modern times, has left less good work for people to remember him by; and, when we turn to the long list of important questions that remain unsettled, including the organisation of a Port Trust for Bombay, the reform of the Municipality, the re-adjustment of provincial taxation, and the extinction of the Cotton Frauds Department, we cannot help feeling that Sir S. Fitzgerald has failed lamentably here as a statesman and a ruler of men. To talk of giving such a man addresses and a testimonial seems to us like decreeing the apotheosis of a Roi d'Yvetot; but every one to his taste.

THE Government of India has dealt much more severely than was anticipated with Mr. Forsyth and Mr. Cowan for the execution of the prisoners taken after the recent rising of the Kookas in the Punjab. Mr. Cowan has been dismissed the service, and Mr. Forsyth degraded. The difference in the treatment of the two officers is not clearly accounted for in the telegraphic summary of the orders of Government which alone is now before us; and it is hard to understand why Mr. Cowan, who blew away from guns prisoners taken with arms in their hands, should suffer a heavier punishment than is awarded to his superior officer, Mr. Forsyth, who a day afterwards not only sanctioned all Mr. Cowan had done, but himself ordered the blowing away of a fresh batch of prisoners. The technical plea, that Mr. Cowan took upon himself a responsibility outside the pale of his own legal powers as Deputy Commissioner in sentencing men to death, whereas Mr. Forsyth as Commissioner acted within the limits of the law, is not entitled to much consideration in a case of this kind. The only question is, whether or not Mr. Cowan was justified in taking upon himself this responsibility by the political state of the country and the prospect of the insurrection extending if the disaffected were not overawed by a terrible example. We have looked anxiously from the first for some definite evidence to show that the law which overrides all others, and which in India more particularly all English officials are bound to obey, of securing at any risk the safety of the State, required Mr. Cowan to put his captured prisoners to an immediate death. So far as we can yet judge, no such evidence is forthcoming; but we should be sorry to commit ourselves to the opinion that nothing can be said in Mr. Cowan's defence till we have seen all the papers. If, however, Mr. Cowan acted cruelly, surely Mr. Forsyth must be a still worse offender?

WE presume that, after the division in the House of Commons on Friday night, we have now heard the last of the old Bank of Bombay. There can be no gainsaying the justice of the old argument, repeated in the debate by Mr. Grant Duff, Sir G. Jessel, and Mr. Gladstone, that the Indian taxpayers having themselves, as represented by the local Government, been shareholders in the old Bank, and having lost their invested capital by the failure, it would be unfair to call upon them also to make good the losses of their fellow-shareholders, who elected the majority of the Board of Directors. The wonder is that Mr. Gregory should have got so many as 78 votes in favour of his motion. The rejection by the House of Commons of the proposal to compensate the shareholders does not, of course, prevent Mr. Cleveland and others from continuing to prosecute suits against individual directors; but it seems more than doubtful if the chances of success are good enough to induce shareholders to risk the large sum of money required for the payment of costs in such suits.

THE Government of Bombay issued on Saturday a new General Order in the Military Department explaining and modifying the notorious Order of the 8th ult., in which certain executive officers of the Commissariat were denounced as having been "guilty" of the offence of "habitually rendering false cash accounts." The new Order is a curiosity in its way. We do not know the secret of its composition; but it reads as if the draft written by one person had been revised by another holding somewhat different opinions; and some of the alterations have been made so heedlessly that one sentence at least of the Order as it stands is absolute nonsense. There is no meaning in the following sentence of para. 5:—"But, serious as has been their "omission of duty in this matter, His Excellency in Council cannot admit the validity of "the excuse urged by Colonel Lucas and by "Major Willoughby that in signing, as they "did, monthly a certificate that there was no "cash balance in hand, when sums of considerable amount were in their possession, they believed that certificate had reference to "the regular, and not to the separate, cash account." It is impossible that this sentence can be the work of one hand. No one man could write:—"*Although* you did wrong, *yet* your excuse for doing so is not valid." Our theory, based we admit on pure conjecture, is that whoever first drafted the report wrote—"But, serious as has been their omission of duty in this matter, His Excellency in Council cannot *but* admit" the force of the excuse urged by Colonel Lucas and Major Willoughby. The excuse is, in fact, a perfectly good one. The late Commissary General instituted the separate cash book, and Colonel Lucas and Major Willoughby continued to use it with his sanction and without any attempt at concealment. Nor is it true that the separate account enabled them to "retain large sums in their hands," as the sums entered in the account belonged for the most part to contractors and others, not to Government, and strict precautions were always taken to prevent the use of the money in any other than the legitimate way for the day or two it lay in the office. The Government admits also that the present Commissary General, Colonel Holland, ought to have known, if he did not know, of the existence of the separate account; and the blame of the irregularity belongs therefore to the Head of the Department, not to the executive subordinates. So the writer of the original draft of this new Order seems to have thought; but some member of the Government probably reflected that it would never do for men in authority to publish an absolute confession that they had done an act of injustice to valued public servants; and the significant "*but*" in para. 5 was therefore struck out, and the apologetic paras. 6, 7, and 8 were inserted, to keep up official appearances. His Excellency in Council is made, in these paragraphs, to attempt to excuse himself for having used, in the Order of 8th April, the cruelly harsh and unjust phrase, "the habitual rendering of "*false* accounts," in speaking of what is now admitted to have been, at worst, an error of judgment; but public opinion will hardly acquit the Government of having rashly imputed to some of its own officers dishonourable conduct (implied in the term "*false*") without taking proper care to ascertain that the accusation was well founded. Virtually, the new Order cancels the former one, so far as Colonel Lucas, Major Willoughby, and Captain Phelps are concerned. Captain Davies is removed from the Commissariat for the special offence of having granted certificates without "any real knowledge "of the facts to which he certified, a course of "procedure which resulted in an over-payment "of a large amount;" while Major Keays and Major Mignon, both now in England, are to be called to account for other grave irregularities, the nature of which is not yet explained. The Order concludes with a severe condemnation of the conduct of Colonel Holland in not looking more closely after the Department over which he presides. Such is the end of the Commissariat scandal. The Government has gone as far in withdrawing its hasty censures of last month as could have been expected; but the fact that such an Order as that of the 8th April should ever have been published is a striking instance of the carelessness and want of conscience of Sir Seymour Fitzgerald's Government. Under such chiefs no man's reputation is safe. It might have been supposed that after Colonel Warden had been hunted to death on the suspicion of malpractices, which, after he had been laid in his grave, were proved to be imaginary, no fresh victims would have been needed to the persecuting zeal of men who are bent on finding abuses which they may make their own reputation by denouncing. But for a whole month now "meritorious" officers who have rendered "long and valuable service" to the State have been compelled to bear the undeserved reproach of having "habitually rendered false "accounts"; and it is only by their indignant protests against such treatment that the Government has at last been shamed into giving its reluctant consent to the mitigation of an unjust censure. One is tempted to apply to Sir Seymour Fitzgerald's Government the remark attributed to Prince Bismarck when Mr. Gladstone disgraced himself by trying to throw over Mr. Odo Russell:—"I wonder such a Government can find men of honour willing to take "service under it." Happily, we may now begin to hope for a change.

TELEGRAMS from Carwar report a heavy thunder-storm with rain on Friday.

THE publication of the *Daily Examiner*, a Calcutta journal, has been discontinued.

MOST favourable reports continue to be made of the Kangra tea crop. The planters think this will be the best season on record.

MR. SCARLETT CAMPBELL left Calcutta on the 24th April for the Andamans "to report upon the state of the settlement."

KHAJEH ASANULLA of Dacca has been exempted by the Lieutenant Governor from personal attendance in the Civil Courts.

CAPTAIN H. HOWE and Mr. H. W. I. Wood have both resigned their appointments as Justices of the Peace for the Town of Calcutta.

H. M. S. CADMUS, which has been detached from the Flying Squadron for service on the China station, will sail to-day for Hongkong.

YESTERDAY the ex-Jam of Nusbeyla, who is now a State prisoner, was brought to Bombay from Ahmednuggur by the orders of Government.

THE dengue fever has broken out at St Thomas's Mount at Madras, and fourteen of the European artillerymen are in hospital from its effects.

THE cause of death of Mr. Alison, Her Majesty's Minister at the Court of the Shah, was pleurapneumonia. He had been ill for twenty days.

A NEW style of announcing a birth appears in an Australian paper as follows: "Mrs. W. W. of a son. Mother doing well. Father happy. Child's weight, 16lbs. 2½oz."

MR. CHARLES, the Magistrate of the Northern Division of the town of Calcutta, being unwell, Mr. W. H. Page, late Joint-Magistrate of the 24-Purgunnahs, has been appointed to officiate for him.

THE Yarkund envoy passed through Palumpore up the Kangra Valley last week on his way to Yarkand via Kulu and Lahoul. He is greatly pleased with the kindness he has met with on all hands in India.

IT is reported that the extension of the Oudh and Rohilkund Railway from Alighur to Chandasi will be opened by the 1st of June, a steamferry being used to cross the Ganges at Rajghat until the bridge is finished.

THE next *Gazette of India* will, we read, contain the despatches of the Commander-in-Chief and of Brigadier-Generals Bourchier and Brownlow on the Looshai Expedition, with the orders of the Government of India thereupon.

THE following is the very dismal cholera account of the Partabgurh district up to the end of last month. Total attacked—6,694, of whom 4,574 died. In the last week, from 24th to 30th April inclusive, the number attacked was 1,327 and of deaths 944.

ON the recommendation of the Bishop of Calcutta, the children of Christian drummers, buglers and bandsmen of native regiments will be allowed free passes by rail to any school in the neighbourhood of the place at which the corps to which their parents belong is stationed.

THE Madras Volunteers, in order to show their appreciation of the services to the corps of Captain W. F. Wright, who has been adjutant since April 1865, have resolved to present him with a gold watch, bearing a suitable inscription. Captain Allardice has been appointed to succeed Captain Wright.

THE Rajah of Jheend gave a brilliant *fete* on Saturday last to the whole European community of Umballa—officers, soldiers, and civil residents. We learn, however, that a clumsy piece of mismanagement in some degree frustrated the Rajah's hospitable intentions. While the military guests, both officers and soldiers, were care fully attended to and feasted right royally, the non-military *invités* were in the matter of refreshment entirely overlooked, and left to sup with Duke Humphrey, when they came to do so with the Rajah of Jheend.

WE (*Englishmen*) understand that it has been ordered by the Supreme Government that Mr. R. B. Chapman, Secretary to the Government of India, Financial Department, Mr. D. Barbour, Officiating Under-Secretary, and Mr. R. H. Hollingbery, Assistant Secretary, shall proceed in company with the Viceroy and Governor-General of India when going to Simla. Mr. H. D. Sandeman, Comptroller-General of Accounts will conduct the duties of the Secretary, Financial Department, at the Presidency until the return of the Viceregal party from Simla.

LORD NAPIER leaves Calcutta to-morrow in the Sumatra, via Galle, for England, accompanied by Major Burne, and Captain Napier. With reference to Lord Napier's tenure of the Viceregal

allow, to private educational and enterprise; we have in our colleges opened the student's way to the literature of Europe and of the ancient world; we have attempted, by reviving the study of Sanscrit, to encourage scholarships, and to bring the scholars of the East into sympathy with the scholars of the West; we have attempted to improve and enrich the vernaculars, so that, in the words of the Honourable Court, we may send among the people masters who, themselves knowing English, and having access to the latest results of knowledge, may impart to their fellow-countrymen in their mother-tongue the learning they have thus acquired; and although we are debarred, by the peculiar conditions of our rule, from teaching any creed, yet we have inculcated those great principles of morality to which the best men of every race and every age have subscribed, and we have enforced them by a strict and unswerving discipline. We are thus patiently, and, on the whole, I hope, judiciously preparing in our day for that far-distant time, too far for sight, but not too far for faith, when the natives of India may aspire to rule in the seats where their forefathers learnt. I have now, Sir, to request your permission that that stone may be lowered to its place, and that you will declare it to be well and truly laid on this site, where it may be said, with literal truth, that at your Excellency's command—*Cedant arma togæ*—the Marine Battalion is making way for the garb of the student and the pursuits of peace. (Great applause.)

His Excellency the Governor said in reply—Sir Philip Wodehouse, Mr. Peile, and ladies and gentlemen,—The very complete and exhaustive speech which has been addressed to you by the Director of Public Instruction leaves me little to do beyond performing the duty I have undertaken; and I am not sure, Mr. Peile, that I should have asked you to undertake the task you have just so ably performed if I had conceived that you were going absolutely to leave me nothing to say. (Laughter.) But I may preface what few observations I am going to make by saying that from the earliest period of my arrival in India it became an earnest desire upon my part to put the Elphinstone High School upon a more satisfactory footing and find it a more fitting place than it now has; and this I did, not only because it is the most important High School in this Presidency—not only because it sends forth in life some of the most valuable men who are in the service of Government—but also because by its institution and by the high education it provides, it was intended to commemorate the rule of one of the most eminent of my predecessors, and to mark the universal gratitude which was felt towards him for his strenuous and untiring efforts to raise the condition of the natives in this Presidency. I need not point out to this assembly—for I believe there are many here who learned their first lesson in the halls of the Elphinstone High School—how utterly unfit that building was for the dignity of the school and how inconsistent it was with the associations which its very name raises. It is not only in itself not a becoming building for the high school of this Presidency, where many of our most eminent native fellow-citizens have acquired their education, but beyond that it was entirely insufficient in necessary accommodation. Very shortly after I came here I was told that unless the Government permitted the managers of the Elphinstone High School to occupy some of the temporary buildings which were at the disposal of Government it would be necessary for them to refuse admission to a very numerous body of students who were pressing to be admitted, in order that they might receive the benefit of the education provided in the High School. I believe that at one time more than a hundred pupils of the school were lodged in a temporary place, and things were going on from worse to worse, not only because it affected the reputation of the High School, but because if proper accommodation had been found it would have been perfectly easy to take in double the number that were coming forward. This state of things I tried to remedy, but I was obliged to give it up. It appears that at one time we did have a fund that would be applicable to the purpose of building a new school, but our wealth, like the wealth of many individuals, was visionary, not altogether real—it was on paper, and did not exist; and I was obliged to postpone my efforts. When the Duke of Edinburgh came to Bombay Sir Albert Sassoon desired to celebrate the event by putting at my disposal a lakh of rupees in order to begin the High School. However, I was unable to complete that gift, and consequently the proposal slept until the other day, when Sir Albert Sassoon, mindful of his original purpose, to bestow upon the people of this city that which he believed was the best gift he could give them—namely, a building in which all who desired a good education might have proper accommodation, again came forward and presented me with £5,000. Well, our position had improved a little then, and we were able to supplement that by a considerable sum which would go far to complete this building. The value of the site upon which the present buildings are erected is also considerable, and will, added to what I have stated, put us in possession of a large sum to work upon, and after I am gone I hope my successor will be able, as I am certain he will be willing, to lend the assistance of Government to complete a building which it will be necessary to erect in order to fulfil the objects we have in view. I think, therefore, there is every prospect—there is, in fact, a certainty—of our obtaining a building which will be worthy of this city, and such as shall bestow upon it the benefits it requires, and shall really make the Elphinstone High School worthy of the distinguished statesman whose name it bears, and to whose exertions this Presidency owes so much. And having thus stated your connection with this proposed building, Sir Albert Sassoon, I cannot but upon this occasion congratulate you that your desire in the first instance to manifest your loyalty to the Sovereign by your first gift, and your thankfulness that Providence had bestowed the greatest blessing upon the people of this country by saving the life of the son of our Queen as manifested by your second gift, have also been recognised by your Sovereign, and that you have received an honour to which you were so much entitled. And now having said these few words, I will proceed to perform the duty which you have allotted to me. (Applause.)

Sir Albert Sassoon then said—Your Excellency,—I thank you for the honour you have done me in referring in such flattering terms to the part I have taken in assisting to provide a new home for the Elphinstone High School. The need for such a building as it is now proposed to erect here has long been felt to be urgent. The Elphinstone High School is the principal public school in Bombay. Mr. Peile has told us that it is attended by between 600 and 700 scholars, and sends up every year 50 or 60 candidates for entrance into the University. So large and important a school ought not to be lodged in hired buildings; and when, on the occasion of the Duke of Edinburgh's visit, I set apart a lac of rupees to be devoted to some public purpose, I considered that it could not be spent more usefully than upon a High School. Other demands on the State were, however, so pressing, that no funds could at that time be spared from its coffers to be added to my contribution. The recovery of His Royal Highness the Prince of Wales seemed to me to be an event which I might commemorate by increasing my gift to the building fund of the High School from a lac to a lac and a half; and I am truly rejoiced that your Excellency has now been able to supplement this gift by a grant of a lac from the funds at your disposal, and that in this way a sum of money has been found sufficient to provide for the school a spacious and handsome building, not unworthy of a place among the magnificent edifices of New Bombay. This must necessarily be the last public ceremony in which your Excellency will take part before leaving the Presidency which you have ruled over for more than five years; and I cannot but think it must be particularly grateful to your feelings to know that the ceremony is associated with the two causes you have always had most at heart during your stay in India. The name of Sir Seymour FitzGerald will ever hold a high place among the Governors of Bombay as that of one who distinguished himself by his eagerness to encourage education, and to promote and carry out public works which would adorn and dignify this great city; and it must give your Excellency sincere satisfaction to lay to-day the foundation stone of a school, which in appearance will be worthy of Bombay, and in which, I trust, hereafter for many generations thousands of boys may be trained to become intelligent and loyal subjects of the British Crown. I think, in conclusion, that it will not be considered out of place if I here express a hope that your worthy successor will follow in your footsteps and display an equal interest in the improvement and progress of this city and its inhabitants. (Applause.)

His Excellency then descended from the dais to the area where the foundation stone was hanging, followed by Sir Philip Wodehouse and a number of ladies and gentlemen. Mr. Hart, acting chief engineer, handed the silver trowel (a pretty piece of workmanship by the students in the School of Arts) to Sir Seymour Fitzgerald, and then the stone was lowered. After the usual formalities with square and trowel, His Excellency declared it to be well and truly laid. His Excellency was then driven off to the Sir Jamsetjee Jejeebhoy School of Arts, and the assemblage dispersed. When they were gone a large number of natives rushed into the area, and crowded round the stone, and it was eminently suggestive of the good done by such institutions as the Elphinstone High School to see little wearers of the puggaree or the Parsee hat go on their knees before the foundation stone and spell out the following inscription which is hewn into it in gold letters:—

THIS THE FIRST STONE
OF THE
SASSOON BUILDINGS
FOR THE
ELPHINSTONE HIGH SCHOOL,
TOWARDS THE ERECTION OF WHICH THE SUM OF
ONE LAC AND-A-HALF OF RUPEES WAS CONTRIBUTED
BY THE
HONOURABLE SIR ALBERT DAVID SASSOON, KNIGHT, C.S.I.,
WAS LAID BY
HIS EXCELLENCY THE RT. HON'BLE
SIR W. R. SEYMOUR FITZGERALD, G.C.S.I., D.C.L.,
GOVERNOR OF BOMBAY,
ON THE 3RD DAY OF MAY 1872.

The newspapers put into the stone were the *Bombay Gazette*, *Times of India*, *Indian Statesman*, *Indu Prakash*, *Native Opinion*, *Samachar*, *Jam i-Jamshed*; and the coins were those which are commonly current in India and an English sovereign. Excepting the gold coins, none of these things will last very long, even though capsuled in a stone; for it is a curious fact that when the foundation stone of the Sailors' Home was lifted the other day, in order that it might be transferred to the new site fixed at the top of the Apollo Bunder, it was found that all the copper coins were invisible for verdigris, while the newspapers were so far decayed that it would even have been difficult for a man abused in them to decipher the burning lines. This may be a consolation to Sir Seymour Fitzgerald when thinking about the estimation he will be held in by a posterity guided to conclusions by newspapers in foundation stones. We may now say a word or two about the proposed building. The new Elphinstone High School will be placed 75 feet back from the Esplanade main road, and as it will be very long, 450 feet, it will occupy the whole space between the road in front of the native general library and the road leading to the Marine Lines. The accommodation provided consists of twenty-eight class rooms each 26 feet by 30; four masters' rooms, 25 by 25; a large hall, 62 by 35; a library, and a librarian's room. Besides this the plan is so arranged that the centre portion on the groundfloor is simply an open arcaded playground. One important feature in the building will be a broad flight of steps which will lead directly to the large hall, the carriage porch being provided for underneath. We believe that the broad flight of steps was an idea of the Governor's, and when completed the front of the school will not be unlike the handsome part of the Town Hall which faces Elphinstone Circle. The hall will be a fine room, extending through the breadth of the school and an abutment at the back. The building has been designed by Mr. George Twigge Molecey, an architect in the office of the Architectural Executive Engineer, and the style which has been selected by him is that of Italian Gothic of the 13th century. The building will not, however, be strictly Italian in character as the climate and requirements of India necessitate modifications and features which are not to be found in Italy. The site is admirably selected being one of the best on the Esplanade, and judging from the drawings exhibited on the platform the designs appear worthy of the position the building will occupy.

THE SCHOOL OF ARTS.

The association of ideas with a school of arts suggests a magnificent building, whether in gloomy but thought-suggesting Gothic, sprightliness-inspiring Italian, or beauty-filling Corinthian or Ionic; but, if it be disappointment that is not sought for, the visitor to the Bombay School of Arts had better banish from his mind all orders of architecture except the primitive, still to be seen illustrated in a shanty by the side of an Irish bog or a hovel in a Highland glen; for it is in such a place that Mr. Terry and Mr. Kipling spend their talents in teaching the youthful Hindoo or Parsee of Bombay the mysteries of curve and line, and the divine use of the chisel and the brush and palette. Among those who expected to see something not utterly barbaric in the Sir Jamsetjee Jeejeebhoy School of Arts was apparently the Governor of Bombay when he went to deliver the prizes to the students after he had laid the foundation stone of the High School. One might be ten feet off what is soundingly denominated the School of Arts before seeing it, for ordinarily the eyes are cast a little higher than what is necessary to see a shed when what is expected is a building devoted to and worthy of the arts of Apelles and Praxiteles; and when His Excellency reached the door of the hut wherein the prizes were to be given he did not seem to have recovered from the demolition of his first impressions, and he was still more astonished when he noticed the place he was ushered into. Conceive a long and low shed, dimly lighted with candles, with dirty walls and dirty roof, and here and there a sky-light; the first objects which catch the eye are Hindoo bheesties, naked Achilleses, and other samples of the human form divine drawn in glittering black lead on grey or white cardboard; as the optics get accustomed to the yellow-whitish light of the candles, they may discern at one end of the shed white dresses, and further experience may even show dark faces made still darker under the shadow of a turban like a wheel filled in with cloth; about twenty feet from the gable wall at the other end of the room statues and models, some on pedestals, some not, may be made out; what is on the wall itself darkness forbids your telling—possibly, it is drawings, for there seems to be something white there; from the floor to the middle of the roof may be twenty feet, but as the roof slopes like the top of a Noah's ark, the height is much less where it rests on the wooden walls; add intense heat and a nasal consciousness that perspiration is present somewhere; do not forget the condensed noise of fifty native students as quiet as it is in nature for them to be;—conceive all this, and an idea of the school may be obtained, and the difficulties which it will be seen the Superintendent and Mr. Kipling have to contend with will entitle them to be reckoned martyrs to science and to art. We are glad that Mr. Terry secured the Governor to give the prizes this year to his students; it may have an effect much to be desired. Round the table opposite the narrow entrance porch—a table which must be accustomed to swimming in the monsoon times—the Governor sat, and beside him were Sir Philip Wodehouse, the Hon. Mr. Tucker, General Morewether, Mrs. Fitzgerald, &c.

Mr. Terry commenced proceedings by addressing his Lordship as follows—

Mr. Terry said—Sir Seymour Fitzgerald, Sir Philip Wodehouse, Ladies and Gentlemen,—I beg your attention for a few minutes only while I read this short report. During the past official year several changes have been effected in the organization of this institution, and a scheme for its future management, which is awaiting the final sanction of the Government of India, has been partially carried out. The position of the elementary school, with reference to the practical departments, has been more clearly defined, and the course of instruction has been extended. The institution and the artists who teach in it have not yet been formally affiliated to the Department of Public Instruction, and the accomplishment of this measure is alone wanting to give to the school a secure and satisfactory basis. The practical departments have been slightly disturbed during the transition and on account of other unavoidable causes, but under the able direction of Messrs. Kipling and Griffiths they are rapidly recovering, and will soon obtain a degree of excellence which, I am convinced, will prove superior to that reached under the old system of management. The metal work department is still in abeyance, and the sanction of the Government of India has yet to be obtained for its being re-opened. In the meantime, an entirely new branch of industry has been introduced into the school, having for object the manufacture of pottery; as yet the work is experimental. The next year, I sincerely trust, I shall be able to report favourably on the undertaking. The committee are aware that the hope of securing scholarships expressed in last year's report has been realised, and that His Highness the Rao of Kutch and his subjects residing in Bombay have presented this institution with three valuable scholarships. The Hon. Sir Albert Sassoon has also granted one, and I have strong hopes that before long others will be added. The general results for the year have been satisfactory, for although an increase of fee has taken place, the number of students has not materially diminished, and the attendance has improved. 87 names are now on the roll call. The average monthly attendance contrasts favourably with last year, and the average yearly attendance has been 57 against last year when it was 55. I have to return my sincere thanks for the ready co-operation of my two colleagues, Messrs. Kipling and Griffiths, for the hearty manner they have laboured with me, and especially for the kindly feeling which exists between us. To the committee of the school I also tender my thanks, and those of my colleagues for their patient and kindly consideration of all our requirements and for the great interest they have manifested both in the management of the institution and the welfare of the staff and students. The sacrifice of valuable time and the conscientious manner in which they have performed their duty entitle the examiners, Colonel Hancock and Major Waddington, also to our very best and heartfelt thanks. I must draw your Excellency's attention to the humble character of the building in which we are compelled to carry on our labours under somewhat difficult circumstances. I am aware that your Excellency's Government has done all that it can to obtain from the Central Government the means of carrying out the hopes held out to the venerable founder of the institution, "that the School of Art shall be provided with a suitable building," and I trust that eventually the justice of the claim may be fully recognized by those who have the command of the public purse. I have to thank you, Sir Seymour Fitzgerald and Sir Philip Wodehouse, for your great condescension in being present this evening, and feel convinced that much ultimate good will result from this visit. I have now to request your Excellency to award the prizes to the successful students.

His Excellency the Governor then said—Students of the School of Arts—I am not going to make you a long speech, in fact I shall make no speech at all; but I am just going to tell you the excessive pleasure that I have in being here to-night, and that my last appearance upon any public occasion should be in distributing the prizes of an institution that I am perfectly certain will confer such great benefits upon you all, and which before long will be a pride to the city of Bombay. You, Mr. Terry, said you were very badly lodged. Now, I think nobody here present can help acknowledging this. I confess I am ashamed to come into this room and see so many students devoting themselves so zealously in the arts in which they are engaged, and they also will be ashamed that when so many ladies and gentlemen have come to witness their success, they can only receive them in a shed which is a perfect disgrace to the town. I say I feel perfectly ashamed of it,—and I hope it will soon be set right. At any rate, I promise this, that although I am leaving India nothing shall be left undone on my part to rectify such a grievous error,—one which, I think, reflects discredit upon us because it appears to me we have been wanting in good faith with the great and noble man who founded this institution for the benefit of the public. (Applause.) Now, I will only say that though I may be far away, nothing will give me so much pleasure as to see, or rather hear, that the students of this institution are taking their just place and earning both the credit and the means which their labours deserve. I wish you all success. (Applause.)

His Excellency then delivered the prizes; Mr. Terry thanked him; and the proceedings terminated.

PRESENTATION OF AN ADDRESS TO H. E. THE GOVERNOR BY THE SENATE OF THE UNIVERSITY.

On Saturday forenoon the Senate of the University of Bombay met at Government House, Parell, to present an address, handsomely engrossed on vellum, to Sir Seymour Fitzgerald. His Excellency received the deputation in the state room.

The Vice-Chancellor said—Your Excellency,—I have been requested to address you as follows on behalf of the Senate of our University previous to your departure from Bombay:—

To His Excellency the Right Honorable Sir William Robert Seymour Vesey Fitzgerald, M.A., D.C.L., P.C., G.C.S.I., Governor of Bombay and Chancellor of the University.

Right Honourable Sir,—We, the Senate of the University of Bombay, desire, on the retirement of your Excellency from the Government of this Presidency, to express our appreciation of the services which you have rendered to our University, both as its Chancellor and as the head of the Government of Bombay.

In the eloquent addresses delivered by your Excellency at three of our annual Convocations, and at the ceremony of laying the foundation stone of our University buildings, we have observed the exemplification of the true academic spirit, cultivated by your own residence at the most ancient and venerated University of the British isles, some of whose highest honours have been attained by yourself. We see this exemplification in your just appreciation of the preparatory instruction needful for the successful commencement of University study; in your warm sympathy with our efforts to maintain a high standard for the degrees which we are empowered to confer; in your urging the continuance of advanced study, not only for the competent discharge of professional duty, but for purposes of self-improvement, advancement, and intellectual, moral, and social refinement; and in your just estimate of the general advantages of University culture in India amongst all ranks of the native community, both in the districts of our own Indian Empire and in those under the Government of native Princes and Nobles.

The interest which your Excellency has thus specially taken in advanced University study has been further exhibited by your founding in connection with the highest Examination in Arts a prize, to be denominated "The Chancellor's Medal," which we trust will come to be looked upon, as in other Universities, as the highest honour a graduate can obtain.

Like your distinguished predecessor, Sir Bartle Frere, your Excellency has given every suitable encouragement to the exercise of private liberality in the endowment in the University of prizes, scholarships, and other similar benefactions. In extending Government pecuniary help to the University, you have suitably recognized the deference due to the deliberations and counsels of its Senate and Syndicate, and, by permitting the new University buildings to be erected by the Department of Public Works. You have received the Senate from much care and anxiety, and at the same time have ensured satisfactory results.

In conclusion, we beg to tender you our best thanks for all the services which our University has experienced at the hands of your Excellency; and cordially do we wish you a safe and pleasant voyage to Europe, and a long, happy, and useful life, during which you may continue to remember and promote the interests of this great country.

In the name of the Senate of the University of Bombay,—We have the honour to remain, &c.,

J. Gibbs, Vice-Chancellor.
John Wilson, D.D., F.R.S.
Bhau Daji, Hon. Mem. R.A.S.
Raymond West, M.A., F.R.G.S.
John Marriott, B. A.
John Sylvester, F.G.S.
I. B. Lyon.
James Taylor, Registrar.

H. E. Sir Seymour Fitzgerald, in replying to the address, said—Mr. Vice-Chancellor, and Gentlemen of the University,—Among the many tokens of approval and of respect with which I have been greeted within the last few days, none, believe me, has been so acceptable and grateful to my feelings as the address which you, Mr. Vice-Chancellor, in the name of the Senate of the University, have been kind enough to read. Although I have the prospect of returning to friends whom I greatly love, to my family, and to occupations which are congenial to my spirit and habits, I must confess that I do leave this country with great regret. I have come to be identified in feeling with the people of this country in many respects. There are many things which would tend greatly, I believe, to the elevation, the improvement, and the welfare of my native fellow-subjects, in which I should have been glad to take a part; and it is a source of great gratification to me, and I would almost say, consolation to me, on being thus severed from the objects which I have helped to complete, to have received so many kind expressions at this the close of my career. What I shall value most, and what those who belong to me will value most, is, I am perfectly sure, this token of approval from the University of Bombay. You do right, Mr. Vice-Chancellor, in thinking that my long connection with the ancient University of Oxford has impressed me with the value of academical institutions; but, valuable as they are in our own country, I am quite certain of this, that their value is not less—I am not quite sure whether I should not be justified in saying that their value is even greater—in a country the circumstances of which are such as those which mark India at the present time. It has been the object of Government and of the philanthropic gentlemen who have the interest of the country at heart to promote education far and wide among the masses of the people and in every quarter of the land. But an education of this kind, notwithstanding all its benefits, is somewhat limited. It cultivates the quick powers of perception and acquisition for which the mind of the natives of this country is so remarkable. I do not flatter the native population of this country when I say I believe that in no part of the world will you find the youth more capable of learning and acquiring than the youth of India, and as far as success in life is concerned—as far at all events as the early acquisition of knowledge is concerned—nay, as far as the cultivation of the powers of the mind is concerned—an immense advantage is of course given to the Indian youth in receiving the benefits of extended education. As to merely the higher class of school education, there to a great extent the benefit ends. But then comes in the University, the academic training. The objects for which the academic course is undertaken are wider and more lasting. The information and knowledge acquired is noble and dignified, and there are moral objects added to the social objects which the mere acquisition of learning in a school has engendered, and I am quite certain of this, that the system of education we have promoted in every part of the land would be deprived of more than half its value if there were not a University besides where all the benefits of full and complete education can be obtained. You have been kind enough to refer, Mr. Vice-Chancellor, to the prize which it was my pleasure to offer the University, and which I regret has not been hitherto conferred. May I say, in taking leave of the University, that I trust—although I am leaving the country, and although my successors, following my example, may possibly propose prizes of a similar kind—you will permit me to continue that prize although I shall have left the University, and that if it may not be called the Chancellor's Prize—because I shall cease to be Chancellor—it may, at any rate, bear my name, and be offered to the youth of the University under the same conditions that it has hitherto been offered under as the Chancellor's prize? (Applause.) I would only add one other word, and that is that I assure the University of Bombay that I shall always look back to my connection with it with the greatest pleasure and the greatest pride. As it advances, as I am certain it will, in its career of usefulness, there will be no heart that will more cordially sympathize with your efforts, none that will take greater pride in the success of your younger members than mine, although my direct official connection with Bombay shall have ceased. Gentlemen, I thank you most sincerely for the address which you have been kind enough to present, and which will be treasured by me and those who come after me among the documents in which they hereafter may take pride in as referring to the career of their forefather, and the knowledge that he received at the hands of such an intelligent and influential body as the Senate of the University of Bombay this token of their approval. (Applause.)

His Excellency then shook hands with the Senate, and bade them good-bye. The Senate then withdrew.

COMPLETION OF THE PRONGS LIGHT-HOUSE.

On Friday evening Mr. T. Ormiston and Mr. G Ormiston, accompanied by Mr. Bythell (chairman of the Chamber of Commerce), and Mr. B. Stevenson, laid the last stone of the new light-house at the Prongs at a height of 142 feet above the foundation. The proceedings were rather dangerous, the wind blowing nearly a gale, and the party had some difficulty in getting safely back on dry land again.

BOMBAY.

Political Agent of Kattywar.—The camp of Colonel Anderson, Political Agent of Kyttywar, is at present at Porebunder.

Scarcity of Water at Sirdhar.—In consequence of the great scarcity of water at Sirdhar, in Kattywar, a number of people have left the place.

The Albert Statue.—We are informed that the cost of the Albert statue is £3,500, which, added to £100 for putting it up in Bombay, makes a total cost of £3,600.

Police Fines.—During the last month nearly Rs. 2,500 were recovered on account of fines inflicted by the several magistrates of police on the various offenders brought before them.

Accident.—A Hindoo by name Hanmanta Suntoo had his left arm broken by accidentally falling down while driving his bullock-cart along the Colaba road. He was removed to the Jamsetjee Hospital.

The Poor-box.—The Senior Magistrate of Police acknowledges with thanks the receipt of Rs. 20 from T. R. Light, Esq., Secretary of the B. B. & C. I. Railway Company, contributed to the poor-box of the Fort Police Court.

Fatal Accident.—An inquest was held on Saturday at the Jamsetjee Hospital concerning the death of Bhagoo, woman. The jury found that the woman's death was caused by her having accidentally fallen out of a window.

Charity to the Poor.—The sum of Rs. 200 has been distributed from the Fort Police Court poor-box during the last month. The money was given mostly to European and Eurasian widows who have young children depending upon them.

Municipal Offence.—At the Fort Police Court on Saturday, Mr. Dosabhoy Framjee fined one Fatmabaee, woman, in the sum of Rs. 10, for not complying with a notice to remove inflammable materials from her shed, situated at Foogles Tandell Street.

Fire.—On Friday night a fire broke out in a house at Old Nagpada, belonging to one Hajee Esaac Adum. Smoke was observed issuing from one of the rooms of the house. A Hindoo raised an alarm, and a number of people came to the spot, and the fire was soon extinguished.

Assault.—At the Fort Police Court on Saturday Captain R. H. Gilliat, of the ship Shah Jan, was charged before Mr. Dosabhoy Framjee with committing an assault against the person of one Abdoola Raymon. Defendant was adjudged guilty and fined five rupees, out of which three rupees were to go to the complainant.

Good Behaviour of the Men of the Flying Squadron.—Although the Flying Squadron has been in Bombay Harbour for a fortnight, and 400 or 500 men have been ashore daily, and 1,400 on the day of the dinner to the sailors, we have not heard of a single case of a man being brought up to the Police Court for drunkenness or improper conduct.

Victoria Theatrical Company.—It will be seen from a notice in another column that the members of the Victoria Theatrical Company reproduce to-night, at their own theatre, the much-admired play of "Bejun and Munijeh," to be followed by a local farce, entitled, "A Coroner's Jury." To-night's performance is for gentlemen—not for families, as was previously advertised.

The late Mr. Rustomjee Jamsetjee Jejeebhoy.—A meeting of the Parsee friends and admirers of the late Mr. Rustomjee Jamsetjee Jejeebhoy was held at Aibless Baugh, Girgaum, on Saturday last, to consider the best mode of perpetuating his memory among us. Mr. Framjee Nusserwanjee Patel was called to the chair. A large and influential committee was appointed to collect subscriptions, with power to determine the form of the testimonial, and after concluding their labours to give a full account in the newspapers. Our report is held over for want of space.

Shocking Murder of a Woman.—A short time ago at a Court of Criminal Sessions held at Belgaum, before W. Sandwith, Esq., Acting Session Judge, Somea Balunna, aged twenty-eight years, was charged under section 302 of the Indian Penal Code with murder, by causing the death of Purowa Roodrya, woman. It appears that on 5th December last, deceased drove her cattle to graze on the road leading from Devlapore to Sungolee, the animals returned without her, and she was never again seen alive. Search was made for her, and the body was found lying in the road near a boundary mark. Eight incised wounds were found on the head and upper parts of the person, the most serious being on the throat and right shoulder. The clothes and ground around were covered with blood. The accused was apprehended, and when placed before the magistrate he made a statement to the effect that he had come upon two men named Bheema and Yellia sitting beside the corpse; and that the former had offered him a silver tolbundee, and told him not to tell any one; and that on his refusal, Bheema had caught hold of and threatened him, and thus his *dhotar* got stained with the stood on Bheema; that he had then accepted the ornament, and buried it in his field. He then led the police and others to his field (beside the place where the dead body was discovered,) and took the silver ornament out of the earth in their presence. The Court upon the the evidence convicted the accused, and sentenced him to be transported for life. The High Court, on a review of the proceedings, confirmed the conviction and sentence passed upon the accused.

THE TESTIMONIAL TO SIR SEYMOUR FITZGERALD.

Subscriptions to this testimonial are, we hear, coming in rapidly from native gentlemen, and the amount already subscribed is about Rs. 15,000. It is proposed that the money shall be spent in the purchase of plate to be presented to Sir Seymour.

Dr. de Jongh's Light-Brown Cod Liver Oil.—The easy digestibility of this Oil is one of its peculiar characteristics. In his evidence before the Parliamentary Committee on the Adulteration of Drugs, Dr. Letheby, Medical Officer of Health to the City of London, observed: "Dr. de Jongh's Cod Liver Oil will stay for a longer time on the stomach than any other; it may be because of the care used in the preparation of it; he uses a trifle of certain acrid principles which we cannot recognise, but which are apt to disagree with the stomach." Sold only in capsuled Imperial Half-pints, Pints, and Quarts, by all chemists, druggists and storekeepers. Sole Consignees, Ansar, Harton, and Co., 77, Strand, London.

SHIPPING ITEMS.

The ship Red Cross, 987 tons, Captain G. Young, arrived yesterday from Cardiff (January 9th) with a cargo of coals.

The ship Contest, 936 tons, Captain E. Owen, arrived yesterday from Liverpool (January 9th) with a cargo of coals.

The ship Golden Fleece, 1,479 tons, Captain J. Bray, arrived on the 4th instant from Boston (January 6th) with a cargo of ice.

The American barque Limeric Lass, from Liverpool, arrived on Saturday with a cargo of coals, and is consigned to Messrs. Stevens, Hobart and Co.

The American barque Nabob, from New York, with a cargo of kerosine and sundries, and consigned to Messrs. Stearns, Hobart and Co., arrived on Saturday.

The ship British Statesman, 1,266 tons, Captain John Ward, arrived on Saturday last from London (December 24th) with a general cargo. The vessel is consigned to Messrs. Finlay, Scott, & Co.

The ship Persia, 1,704 tons, Captain John Duncan, arrived on the 4th instant from Liverpool (December 24th) with a cargo of 2,092 tons coals. The vessel is consigned to Messrs. Sir Charles Forbes & Co.

The s. s. European, 1,799 tons, Captain G. P. Abram, sailed on the 4th instant for Liverpool, via the Suez Canal, with a cargo of 8,428 bales cotton, 1,338 bales wool, 800 cwts linseed, 578 cwts coir yarn, 197 cwts hemp, and the passengers whose names appeared in Saturday's paper.

The s. s. Sattara, Captain J. J. Ballantine, sailed on Saturday last for the Malabar Coast and Calcutta with a general cargo and the following passengers:—For Vingorla—Mr. Macpherson. For Calicut—Mr. E. T. Leith, and Mr. J. F. Gaitskell. For Beypore—Mr. W. Smee; and sixteen deck passengers.

The barque Mars, 721 tons, Captain J. R. Heman, arrived on Saturday last from London (December 11th) with a cargo of 655 cases wine, 200 cases brandy, 132 kegs nails, 38 cases flour, 159 packages gin, 177 packages porter, 500 cases candles, and 2,400 spelters. The vessel is consigned to Messrs. Remington & Co.

The ship Cromwell, 891 tons, Captain H. W. Rohlsen, arrived on the 4th instant from Boston (December 27th) with a cargo of 1,091 tons ice, 100 barrels apples, and 24 cases clocks. She spoke the ships Derwentwater bound for Kurrachee, and Cutch Merchant bound for Bombay. The vessel is consigned to the captain.

The s. s. Walamo, 1,466 tons, Captain J. Owen, arrived on Saturday last from London (March 27th), via the Suez Canal, with a general cargo and the following passengers:—Dr. Raddock, Mr. Shorpley, Captain and Mrs. Donald, Captain Gamble, Mr. J. J. Goesthell, and Mrs. and three Miss Richardson. The vessel touched at Malta, Port Said, and Suez, and is consigned to Messrs. Wallace & Co.

The s. s. Othello, which arrived in Bombay harbour on Friday, performed the voyage from London in 31 days, notwithstanding that she met with heavy weather in the Bay of Biscay, a levanter in the Mediterranean, and was aground for twelve hours in the Canal. On the arrival of the vessel in harbour the passengers presented the following address to the captain:—

Bombay Harbour, 2nd May.

We, the undersigned passengers of the s. s. Othello, being desirous of expressing our sense of the kind manner in which Captain G. E. Bird and his officers have uniformly administered to all our comforts and wishes during the time we have been on board, do hereby testify the same and return our sincere thanks—and trust that the return voyage to London may be equally speedy and prosperous as it has been to Bombay.

For a new steamer of a new line, we have no hesitation in stating that the arrangements on board are equal and in many ways surpass those of other lines.

The voyage from London has been performed in 31 days, notwithstanding the rough weather experienced in the Bay of Biscay and the Mediterranean, which sufficiently proves the good seagoing powers of the steamer.

F. J. T. Ross, Maj., Bo. S. C.	Anna M. Persse.
Ch. Stone, C. E.	Charlotte J. Jordan.
A. T. Davis, Capt., Ben. Army	J. Taylor.
A. W. Baird, Lt., R. E.	D. H. G. Maclean.
C. M. Browne, Capt.	C. J. Dawson.
S. H. Cowan, Capt., Ben S. C.	P. L. Robertson, 92nd
E. J. Batt, U. S. Stud. Dept.	Highlanders.

STATE OF THE TIDE AT BOMBAY.

High Water.				May.	Low Water.	
Time.		Height.			Time.	Height.
H.	M.	Ft.	In.		H. M.	Ft. In.
10	51 m	5	11	Monday..... 6	4 30 m	6 7
10	44 a	5	2		4 53 a	4 4
11	32 m	6	5	Tuesday..... 7	5 3 m	7 1
11	19 a	4	11		5 32 a	4 2
0	8 a	6	6	Wednesday ... 8	5 35 m	7 4
11	49 a	4	8		6 6 a	3 11
	.....		.....	Tuesday 9	6 6 m	7 3
0	42 a	6	4		6 41 a	3 5
1	10 m	4	3		6 26 m	7 0
0	17 a	6	0	Friday 10	7 16 a	2 11
0	53 m	3	8		7 11 m	6 5
1	55 a	5	5	Saturday 11	7 53 a	2 3
1	25 m	2	10		7 45 m	5 7
2	37 a	4	8	Sunday 12	8 38 a	1 6

Moon—New, 7th, 6h. 9m. P.M.

PASSENGERS BY THE HOMEWARD MAIL.

The P. and O. Co.'s s.s. Pekin, 3,777 tons, and 600 h.p., Captain W. Woolcott, will sail to-day for Aden and Suez with the English mail and the following passengers:—

For Southampton.

Capt. T. R. and Mrs. Byng and two children.	Mrs. O'Reilly and three children.
Mr. Nash.	Mr. T. R. Nicholas.
Mr. Shaw.	Mr. W. Douglas.
Mrs. Low and three children.	Mr. Bennett.
Mr. Linnett.	Mr. Newton.
Lieut. F. Nicholson.	Mr. T. Lovell.
Captain O'Grady.	Mrs. Marsden and four children.
Mr. and Mrs. Creake.	Mr. E. Sewell.
Lieut. Ferguson.	Mr. Cossent and five children.
Miss Willis.	Surgeon Major Fox.
Captain Nevitt.	Mr. Henderson.
Mr. T. Brown.	Mr. A. Galloway.
Mr. D. Silvia.	Mr. and Mrs. Bonner.
Inspt. Genl. Mouat.	

For Brindisi.

Mr. H. Hudson.	Mr. B. Robinson.
Mr. F. F. Arbuthnot.	Mr. A. Robinson and Miss Robinson.
Lieut.-Col. G. de Lane.	Admiral Seymour.
Mr. and Mrs. Cameron.	Lieut. Monorieff.
Lieut.-Col. F. H. Smith.	Colonel Barr.
Mr. C. J. Shaw.	Mr. and Mrs. Naidoo.
Dr. Chevers.	Mr. P. Chetty.
Major and Mrs. Bolton and infant.	Mr. C. S. Iyer.
Mr. J. B. Worgan.	Mr. P. V. Naidoo.
Mr. R. A. Ripley.	Lieut.-Col. Law and child.
Colonel C. Law and two children.	Dr. Tyler.

For Suez.

Mr. T. E. Taylor.	Dr. and Mrs. J. C. Penny and child.
Mr. Bramley.	
Mr. J. N. Graham.	

For Aden.—Lieut. Erskine.

DEATH OF Mr. A. F. SHEPHERD, M.A.

It is with great regret that we have to announce the death, on Saturday evening, of Mr. A. F. Shepherd, M.A., sub-editor of the *Times of India*. Mr. Shepherd had been in indifferent health for sometime past, but it was only a few days ago that liver complaint, the disease which caused his death, showed itself. The attack was a severe one and caused considerable pain and difficulty of breathing, but with his usual self-abnegation Mr. Shepherd continued at his desk till he was compelled by the rapid progress of the disease to leave off working on Thursday. Though it was then known that he was somewhat seriously ill, the news of his death has been an unexpected and heavy blow to his numerous friends, many of whom, as often occurs in cases of sudden illness, were not even aware that he was so seriously unwell. Mr. Shepherd came out to India between six and seven years ago as sub-editor of the *Times of India*, and during his short career has gained no unenviable reputation as a correct and attractive writer. He accompanied the Abyssinian expeditionary force in 1868 as our contemporary's special correspondent, and the very interesting and valuable letters he wrote describing the operations of the campaign gained him a reputation in this branch of newspaper literature certainly second to none in India. Mr. Shepherd's amiable social qual

in their complaints of the rapid encroachments of this species of cactus. Wherever prickly-pear abounds, snakes abound; and considering the Government give rewards for snake-killing, might not a little assistance be offered to villagers to enable themselves to free their villages of this pest also? We read that the Nellore Local Funds Board are giving small grants of such a character, and their example should certainly be followed in other districts.—*Ibid.*

OFFICIAL ECCENTRICITIES.—There is always something eccentric in the way things are done in Calcutta. When the Duke of Edinburgh was here the Sheriff was left out of all public proceedings; his existence was totally ignored. In the notification as to the reception of Lord Northbrook on Friday, the Sheriff is recognised, but this time the Chairman of the Justices is ignored and left out in the cold—for what reason is difficult to think. There is another peculiarity, too, to be noticed on all similar occasions: it has been customary to invite the non-official community to attend if they wish; this time they have a hint given them to stay away—intentionally or not who can say?—*Indian Daily News.*

AN INTERESTING POINT IN HINDOO LAW.—At the Small Cause Court on Tuesday, in a suit between two Hindoos, on a bond for money lent, Mr. MacEwen held that under the Hindoo Law no more interest than the principal sum lent could be recovered at one time. The plaintiff sued for Rs. 18 principal, and Rs. 33-12 interest, and got a decree for the principal sum and Rs. 18 interest; in all Rs. 36. The learned Judge said that as the question was of importance and would affect a number of persons, and as he was not aware if there was a uniform practice in the Court in dealing with cases of the kind, he would give the plaintiff leave to move for a new trial if he wished it, but the latter expressed himself quite satisfied.—*Ibid.*

A WANT IN CALCUTTA—MORE BAILIFFS!—A representation was made the other day to Mr. Fagan, the first Judge of the Calcutta Court of Small Causes, regarding the very great inconvenience felt by the public owing to the present staff of bailiffs attached to the Court being quite insufficient for the work. The native bailiffs in particular were so overworked that they were constantly on the sick list, as the men were unable to undergo the same amount of work in this trying weather as they did in the cold weather. They were obliged to execute processes from dawn till late in the afternoon. The majority of the suitors being poor were unable to provide them with conveyances. The work had recently come to a standstill owing to the dengue-fever, which had placed nearly one-third of the staff *hors de combat*. Mr. Fagan promised to bring the matter to the notice of the Government of Bengal, and to recommend the employment of ten additional native bailiffs.

CAPTAIN S. G. BOON, Superintendent of the Government Dockyard, has been gazetted, as a temporary arrangement, to take charge of the office of Master Attendant, in addition to his own duties.—*Englishman.*

DEATH OF HERR DRESCHER.—We have to announce with great regret the sudden death, from heat-apoplexy, yesterday afternoon, of Herr Drescher, whose musical attainments were so well known to and appreciated by many of our readers.—*Ibid.*

EASTERN BENGAL RAILWAY.—Our readers in Eastern Bengal will be glad to learn that the gap made by the last season's floods at Khal Magura, on the Eastern Bengal Railway, about 100 miles from Calcutta, was yesterday closed, and the embankments re-joined. This is the gap which caused the most serious obstruction to the traffic of the railway.—*Ibid.*

ARAB RACERS IN AUSTRALIA.—The admirers of Arab racers will read with pleasure the account of the race for the Australian Cup, which we extract in our sporting columns. The climate of Australia certainly seems to agree with the Arab blood, for here we find an Arab aged, carrying 7st. 5lbs., running three heats of two miles and a quarter with a thoroughbred six-year-old waler carrying 7st. 5lbs., and winning at last, doing the last two heats in four minutes fifteen seconds.—*Ibid.*

A YOUTH STABBING ANOTHER.—A few days ago a little Eurasian lad, aged about 12 years, living with his sister at Jamalpore, who happened to exchange angry words with their neighbours, invited another lad younger than himself, son of the opposite party, or a walk towards the grave-yard. While out together, the elder lad stabbed the other with a knife, and deliberately walked away as unconcerned as possible. The delinquent was subsequently arrested by the police to be taken before the magistrate, while the victim was removed in a dangerous state to the hospital.—*Ibid.*

FAREWELL ADDRESS TO LORD AND LADY NAPIER.—The following is a free version of the Sanskrit poetic lines, written by Rajah Kalikrishna Deva, Bahadoor, on the departure of His Excellency the Viceroy, who, we hear, has returned his best thanks to the Rajah:—"His Excellency the Right Hon. Lord Napier, the Governor of Madras, highly skilled in State affairs, temporarily assuming the Viceroyalty of India, ruled it wisely. As His Excellency and Lady Napier are about to return home, we earnestly and most humbly pray to God that He will give them a safe voyage, and that on arrival there they may ever enjoy uninterrupted happiness, and we hope we may not be forgotten."—*Ibid.*

A NEW CLUB AT BARRACKPORE.—From a circular we have received we see a club is about to be started at Barrackpore, which offers its members not only rooms to reside in, but reading, billiard, and card, and ball and assembly rooms, besides a croquet ground, a place of meeting for the masonic lodge, tent club, archery, raquet and hockey, and, by and bye, a swimming-bath—a list of advantages almost (if not quite) unique in this country. The well-known names on the managing committee are alone a guarantee of practical success. Of the advantages of such an institution at a place like Barrackpore we need say nothing. The club have taken the house No. 9 on the banks of the river, where we see intending members are invited by the committee to chota hazri to-morrow morning.—*Ibid.*

TEA IN THE DARJEELING TERAI.—The Darjeeling Terai is now-a-days coming to be considered the best field for tea enterprise in India. Its rich soil, its moist climate, give it all the advantages of Assam, while its easy access, twenty-four hours from Calcutta, and abundance of free, cheap labour gives it the one thing that Assam needs. Among these Terai gardens, the Punchanai in general opinion carries the palm up to date, but there are others that may in a year or two eclipse it. About second to the Punchanai is the Adulpore Company's garden which has lately been rising very rapidly in the "share list." On enquiry we find it is not so much to its tea prospects, however brilliant they may be, but to a neighbour having unwittingly planted a large area of good tea on the lands of Adulpore. Should this be true, and those who ought to know are confident of it, this garden will be worth half as much again. Twelve per cent. per annum is guaranteed on this garden for four years. Lucky shareholders!—*Ibid.*

SERIOUS ACCIDENT ON THE EAST INDIAN RAILWAY.—On last Tuesday evening a collision of a serious nature took place at Bally, between a passenger train and a pilot engine on the very spot where an accident had occurred in the morning. From what we have gleaned from the passengers, it appears that the train which starts from Howrah at 5-15 P.M. after having passed the Bally station, where she does not stop, and having proceeded a few paces beyond the bridge, came in collision with a pilot engine which had just come on the up line from the siding, where she was shunting some coal waggons. The signal at this time was against the driver of the pilot engine. On the smash taking place, two European daily passengers of Serampore, Messrs. Pinnix and Charles Tremearne, the former an assistant to Messr. Gisborne and Co., who were standing on the balcony of an American-fashioned second-class carriage, were thrown out of it by the jerk, and sustained very serious injuries. Mr. Pinnix had his forehead cut open in three places; the flesh on the tip of his nose was torn off; and he received several minor injuries. Mr. Tremearne hurt his chest so very severely that he is bedridden. Another passenger, a Mr. Heberlet, has received injuries to his intestines, and is lying in a dangerous state. Fortunately in the following train (6 o'clock from Howrah) Dr. Powell and Mr. Middleton, head assistant to the Chief Storekeeper of the E. I. Railway Company, and residing at Bally arrived. By this time the wounded passengers were removed to the station. Dr. Powell bandaged Mr. Pinnix's head, stanuched the blood, and applied ice, which was very kindly supplied by Mr. Middleton, whose house was fortunately close to the station. Mr. Pinnix was then brought down by a passenger train, and removed to the college-hospital, where he now lies in a precarious state. About seventy passengers, more or less, have been slightly wounded.—*Ibid.*

THE AGENTS OF THE BANK OF MADRAS.—It has been resolved by the directors of the Bank of Madras, that each agent and accountant will be required to pass, within a period of twelve months, an examination in the vernacular of the district in which he is located according to the following test:—1st. Reading and translating an original native letter of moderate difficulty. 2nd. Conversing fluently with natives on ordinary subjects. Each employé who passes in twelve months will be granted a moonshee allowance of Rs. 180, and the circumstance will always be considered in making promotions. The moonshee allowance will not be granted unless the examination is passed within the year, but the test will nevertheless be demanded. On the transfer of an agent or accountant to a branch where a different vernacular language exists, he will be required, under the same conditions, to pass the test in that language. Mr. Mirus, agent, Colombo, and Mr. Fitzgerald, agent, Bangalore, are exempted from the above resolution. The Government have much pleasure in facilitating the application of the rule. The committee for the examination of assistants will comply with applications from the secretary of the Madras Bank for committees to examine the Bank's local agents and accountants in the vernacular of the districts in which they are employed in accordance with the resolution.—*Madras Mail.*

A BRAHMIN MOTHER POISONING HER THREE SONS.—The Ghazeepore correspondent of the *Delhi Gazette* writes on the 28th ult.:—"A very diabolical crime has been lately committed in the family of a Brahmin by his own mother, in a village under the police jurisdiction of Karron in this district. The woman had three sons, the eldest of whom was married. The mother of the young man always disagreed with her daughter-in-law, in consequence of which the eldest son lived separate with his wife at a little distance from his mother's house. The other two brothers who were unmarried remained with their mother. The brothers had joint landed property of which their mother, as is generally the case in Hindoo families, was the manager. She provided them daily with food and other necessaries. One day a quarrel arose as to the distribution of the estate, and the mother intended to deprive him of his share by poisoning her daughter-in-law and son. She accordingly prepared three balls of *suttoo* and *goor*, mixing in one of them arsenic, and sent them to the eldest son's house by her youngest son, instructing him to give the largest to him and his wife, and of the remaining two to take one himself and to give the other to his third brother. The boy went accordingly and pointed out the largest ball as his share. The little boy was hungry, and requested his brother to eat it, concealing his own desire. His brother was then engaged in some work and did not take the *laddoo*, but the boy persisted. His brother, seeing the eagerness of the little boy, told him to take one of the *laddoos*. The hungry boy took out the largest and began to eat it. A few minutes after the second brother came in and ate a *laddoo* also. When they had eaten almost the whole of the poisonous sweetmeat the eldest brother arrived and took the small part of the ball that was left. He then sent one of two *laddoos* that still remained to his wife, and divided the other among his brothers. A few hours after they all fell insensible; fortunately the eldest vomited and recovered, but the two younger brothers, who were not intended to be killed, died a short time after. The intention of the mother was to kill her eldest son and his wife, who escaped death by Divine interposition. The village chowkidar informed the local police, who went to the spot and made the necessary investigation. Parts of the *suttoo laddoo*, &c., have been sent to the District Superintendent of Police, which he has forwarded through the Magistrate to the Chemical Examiner of the N. W. P. at Agra for examination and analysis. The case is now being tried by the Assistant Magistrate. The prisoner declares that she did not administer poison to the deceased."

THE VICEROY AT ALLAHABAD.

As the train slid up to the station, a gentleman in grey clothes and white boots standing on the platform of a state carriage attracted very little attention, until (this fact is on hearsay) the Military Secretary, looking out at one of the windows, saw the mistake that was being made, and by the gestures intimated to Sir William Muir that the person in grey was his Lordship. After this everything was very affable. His Lordship bowed very much, and I liked his manipulation of his hat. Next day his Lordship was not very well, and so kept quiet. There was no *Levée*. The burning of the horses you mentioned was a horrid business. It occurred, I am told, in this wise, but I am not sure if the narrative is accurate. A train passing along had set some grass on fire; the special train passed through this, and a spark got in at the space left at the top, below the roof, for ventilation. As the horses were valuable ones (having been brought from the Stud of Sir Seymour Fitzgerald at Bombay), their owners had given them a liberal quantity of straw, and this catching fire, the poor animals were being slowly roasted to death, when the guard saw the smoke issuing from the carriage and the train was stopped. On getting down some difficulty was experienced in opening the door, and when it was opened one horse leaped out. Both were found very seriously injured, an eyeball of one had burst, the tails were burnt off, and great patches on the skin were here and there raw or scorched. They were taken on to Allahabad, and are now in the stables of one of the railway officials. This accident has drawn attention to the horse-boxes of the G. I. P. Railway, and led to the discovery that, if they are like the one in which the fire occurred, they cannot, any of them, be called good specimens. The difficulty in opening the door (not owing to the action of the fire in any way but simply to defective construction) was as discreditable as deplorable.—*Pioneer.*

VICEREGAL LEGISLATIVE COUNCIL.

THE INCOME TAX.

(*Concluded from Saturday's "Bombay Gazette."*)

I NOW approach the second object I proposed to myself, namely, the income tax measure before the Council, regarding which shortness of time compels me to be brief.

I cannot, on this occasion, express any opinion as to whether the measure should be permanent or as to what other measures of relief should be combined with it if made permanent. Whatever opinion I may have thereon, I must reserve it for representation or for vindication, at the proper time. Therefore, what little I have now to say, will relate to the past and to the present. It is true that I have hitherto contented myself with founding its justification on manifest necessity. With this absolute financial necessity staring us in the face, I have deemed it a work of supererrogation to advance arguments as to other advantages and merits which the measures may possess. The fiscal success of a measure which in a decade of years has brought in 13½ millions to the treasury is indisputable. Being still, at this moment, as much convinced as ever of the necessity, I nevertheless acknowledge having seen, as indeed I still see, great and manifold advantages in the measure.

Notwithstanding all that has been ever urged to the contrary, I affirm that no tax we could devise is so free from politic and economic objection. With the exception of the excise and opium duties which I regard as the best possible form of taxation, there is no part of our taxation which I would not sooner have remitted than the income tax. If relief could have been afforded, I would sooner have afforded it under the head of customs or salt, even in some provinces under the head of land revenue than of income tax.

I believe that the moral effect of the income tax in the enforcement of economy has been excellent. One of the dangers that beset Indian finance is the innate extravagance of "public opinion" in this country respecting administrative reform—a noble and generous failing, perhaps, but still a failing. The moment that the pockets of the rich, the clamorous, the influential, are touched by an income tax, then the otherwise irrepressible tendency is repressed. "Public opinion" becomes intent upon economy, partly from the fear of direct taxation being increased, partly in the hope of such taxation being mitigated. And this is well. I certainly perceive, or fancy to perceive, an immense improvement in public opinion since the imposition of the income tax.

Then—though it may seem paradoxical to my honfriend on the left, I assert that the tax is *truly* popular. When it reached low incomes, there was indeed an element of unpopularity—which, indeed, was with some justice, alleged against the measure. But by the amendments and remissions of 1871 and now of 1872, the wind has, as it were, been taken out of the sails of the "unpopularity" argument, till it at last is flapping idly. And now the tax is popular, because it avoids the poor and needy and fasesent only on the well-to-do.

My hon. friends on the left never tire of telling us that the natives, both educated and uneducated, hate the name of this tax; that the dislike to it is universal among the best of our own officers. Now, are my hon. friends justified in being so very sure on this point? Let us see. The Council has heard to-day the opinion of Sir William Muir, Lieutenant-Governor of the North-Western Provinces (quoted by the Hon. Mr. Chapman), I should infer from that that Sir William Muir is in favour of the principle of the tax provided that it be fixed with comparative permanency. The Council has also heard to-day the opinion of General Barrow, Chief Commissioner of Oude (cited by the Hon. Mr. Ellis), which is highly favourable. I hold in my hand the official letter from Mr. Davies, Lieutenant-Governor of the Punjab, submitting an elaborate report on the working of the income tax and declaring it to be satisfactory and requiring no further remark. I further beg to read an extract from a minute by Mr. Alonso Money, one of the highest revenue officers in Bengal. He says, writing 18th October 1871, "I still hold to the opinion expressed by the Board in July last year, that under certain conditions and guarded from abuse by a different procedure, the tax would be a proper and safe one. Assuming that money must be got from some sources of taxation other than the normal ones, I consider the income-tax the best form of direct taxation, as being the only one which falls upon trading profits, as well as upon profits from land. But it should be levied only from well-to-do classes ** If there is to be an income-tax, I would have it fixed for some years at its present rate * * * The return after the first year would be satisfactory, and, little or no discontent would be excited."

Thus, though no doubt many high officers and especially some of my hon. friends on the left perhaps also the majority of our officers, generally do condemn the tax, still I produce some evidence of the highest character, which is more or less favourable, drawn too from each one of the several great divisions of the Bengal Presidency.

Then as to the natives, perhaps my hon friends are not aware that some of the organs of native opinion are becoming actually favourable to the income tax. I will read some extract translations from two newspapers published in the Bengali language, written with much ability and with entire independence, representing large sections of opinion in Bengal and having considerable circulation. They are named the *Shom Prakash* and the *Amrita Bazar Patrika*.

The *Amrita Bazar Patrika*, on the 25th January last, observing that 127,000 persons had been assessed to the tax in Bengal, remarks that "the tax may be hated by the 127,000 people, but that the rest of the population of Bengal, 39 millions, are quite indifferent to it." Then it proceeds to question whether all of the 127,000 persons really object to it, and states "by recent changes the number of tax-payers will be reduced to 50,000 only, out of 40 millions. And this is the tax which is said to be unpopular. Why, according to this view, only one in 800 will be touched. Certainly the one unfortunate may hate the tax and abuse the Government, but the 800 people will with uplifted hands pray for the prosperity of a Government which has saved people who are poor, and taxed those only who can afford to pay!"

Perhaps my hon. friends will admit that this is remarkable testimony from an original native source.

On the 18th of March last the *Shom Prakash*, writing about the coming budget, writes—

"We learn that the Anglo-Indian cries against the income tax have by this time reached England, and that probably it will be reduced if not abolished altogether. We are further informed by the same journal that the London *Times* has denounced this tax as unsuited to our countrymen, natives of India. We are thankful to the *Times* for pleading on our behalf: but in reality we poor natives have very little to do with the income tax. This tax has the merit, as we have frequently pointed out, of leaving the lower orders completely intact; we have shown in a former issue that it affects only one in four hundred of our countrymen; and that it is the most equitable of taxes, inasmuch as it takes from the rich alone who are able to give. Our late lamented Viceroy had a full insight into this matter, and he persistently turned a deaf ear to the bitter abuses and keen satires of the Anglo-Indians for keeping fast to the income tax. But we trust we have accorded the fullest measure of praise due to the deceased Lord for his manliness in this respect. * * * The Government has already earned the gratitude of the people by persisting in maintaining the income tax in opposition to the will of his own countrymen."

Now, my Lord, all this is genuine opinion of natives as expressed by themselves in their own fashion, and it differs *toto cœlo* from the other phases of native opinion as to-day described by some of our hon. friends on the left.

But in corroboration of this view of native opinion as being favourable to the income tax, I will read a passage from an English journal, the *Pioneer*, of Allahabad, second to no journal in India in respect to influence and ability. The *Pioneer*, in a leading article of the 12th April (the present month), says:—

"In one, and perhaps the true sense, the income tax is, and always must be, the most popular of taxes. * * * The millions will always desire gradually to devolve the whole burden of taxation on the thousands. But where the income tax is voluntarily self-imposed by the rich, and is not forced upon them from below, this objection does not apply, and the measure has then a self-lenying and patriotic appearance very useful in conciliating popular respect. Even in this country we believe that the tax has already had to some extent a good effect, and that it will have still greater use, now that the minimum is raised, in persuading the Indian masses that their English rulers when it comes to taxation, do not spare themselves, and that they do desire to spare the poorer population. In this sense we believe the income tax to be decidedly popular.

This testimony is the more remarkable in that this journal appears to be opposed to the income tax in several respects, and to regard it as an object of dislike to those who pay it.

And now, my Lord, I shall conclude by reiterating that in all our proceedings in respect to the income tax we have been animated by the desire to do justice by impartial distribution of the public burdens. It is indeed well that in a Legislature where the native members are very few, and where the members are almost all of the governing race, the measures of taxation should justly include the European community. It is also well that in an assembly where the majority of the members is official, the taxation should equitably affect the official classes. In other words, the justness of our conduct is manifest when we show that, on the occurrence of necessity the first thing we do is to tax ourselves!

His Excellency the Viceroy said—I shall certainly not complain of the length to which this debate has been drawn out or of the discursive character of the disquisitions which this Council has heard. These disquisitions have contained much that is interesting and much that may be valuable, when recorded or repeated, in enabling the Council to come on a future occasion to a sound conclusion with reference to the confirmation or abandonment of the income-tax, and with reference to the form in which it should be cast if adopted as a permanent part of our fiscal system. I shall, however, not follow my hon. friends into the wide arena of discussion which they have occupied. I cannot flatter myself that on the very eve of departure, when my connection with India and its interests is about to be severed for ever, my opinion could have any influence in shaping the financial policy of Government, nor should I consider myself justified at this stage of the debate in engaging the attention of the Council for any length of time. The remarks which I shall submit will be of a personal character, they will embody a justification of the share which I have had in the presentation of this financial statement, of the part which I now take in recommending the reimposition of the income-tax in a provisional shape.

Some expressions which have fallen from my hon. friends who are opposed to the present bill might almost seem to imply that in their opinion the financial statement has been so contrived and adjusted as studiously to bring out a small surplus; a surplus so small as to make the reimposition of the income-tax indispensable. I cannot too strongly protest against any imputation of this nature. I can only say that if I believed that the statement was in the least degree obnoxious to this suspicion, it would never have received the least share of countenance or support from me. On the contrary, I affirm that if we regard the peculiar circumstances under which the present budget is framed and presented, it is a fair, honest, and judicious project, an accurate picture of the probable revenue and expenditure, a scheme which we can present with confidence to the criticism of the Council and the country.

There has been no desire to under-estimate receipts there has been no desire to over-estimate expenditure so as to elicit an unfavourable result. Setting aside for a moment the revenue and expenditure connected with opium, I contend that an unprejudiced view of the capital sources of Indian revenue will show that the estimates of revenue to be derived from those sources are rather high than low, rather hazardous than timid. The estimated receipts from land revenue, salt, customs, stamps, and excise are either based on the actuals of recent years or prudently expanded where there is the least hope of increased returns. The disbursement side is a normal estimate with reference to the figures of the past year; it has been framed with an earnest desire to restrict expenditure, and where there are excesses, an accurate analysis, into which I have no time to go, would show that these excesses are strictly justified by the claims of the several Governments concerned and by the necessities of the public service during the present year.

There is an item in the revenue and expenditure of India which defies the power of official forecast, the item of opium. The price which we have adopted, viz., Rs. 1,200 per chest, may be repudiated by many outside these walls, who are disposed to regard the question from a hopeful and speculative point of view, but the decision of Government in this respect has been approved by the silence of my hon. friend Mr. Bullen Smith, whose ability and impartiality in this matter are beyond dispute; while my hon. friend Mr. Stewart has not ventured to suggest a higher figure than Rs. 1,250, an advance which would make no essential difference in the balance-sheet.

There is, on the other hand, a great increase in the estimated expenditure on account of opium when compared with the abnormally low expenditure in the year 1871-72, but that estimate is justified by the expenditure of former years and by the benefit of a higher price which the Government have determined to award to the cultivator. If the season is not adverse and if the projects of Government for increased cultivation are fully carried out, the disbursements on this account will be completely realized.

The results of the opium revenue may nevertheless be more favourable than the results here set down; they will probably be more favourable, but the Government have in this matter duties and responsibilities which they cannot overlook; they must act prudently and on the best advice. They have done so, and I do not think that the soundness of their resolution will be seriously disputed.

Both with reference to the ordinary sources of revenue and to the exceptional item of opium the financial results are, I contend again, presented in a just though it may be sober light.

If then we have no right to count with confidence upon a larger surplus than the one now presented, a surplus of a quarter of a million sterling, it is obvious that the reimposition of the income-tax is indispensable, for the Budget could not be introduced with a deficit. The admission of a deficit on the financial project of the year would be a violation of all the principles and traditions of our financial policy. I may add that it would be absolutely prohibited by the Secretary of State.

I beg the Council to believe that the conviction at which I have arrived on this question has not been hastily or willingly adopted. I do not appear before you as an enthusiastic partisan of the income-tax. I do not appear before you as an advocate of a high expenditure in order to maintain a high revenue. The present conclusion is contrary to all my hopes and all my wishes. I am a reluctant convert. When my attention was first devoted to the financial situation of the present year I was, like others, arrested by the immense accretion of the cash-balances gorged with money which had flowed in from numerous sources of which the nature was to me then partly unknown, but which have been lucidly explained by my hon. friend Sir Richard Temple on this occasion. I was, however, from the first aware that not less than four millions and a half of this unprecedented accumulation represented surplus revenue during the last three years, and I cherished a warm hope, I may say a persuasion, that the financial prospects of the present year would be ci-fined in such a form as to justify the remission or relinquishment of taxation in some shape or other. These hopes were confirmed by the knowledge which I acquired that the same impressions were entertained by a far higher authority by the late Viceroy. From the last recorded opinions which he left behind him, from his latest expressions well remembered by his friends, we know that the Earl of Mayo believed that the time had at last arrived when the question of reduction and readjustment might be seriously entertained. I assure the Council that nothing would have given me deeper, more intense satisfaction than to present to the Council and the country an alleviation of the public burdens as a posthumous benefit from that strong and kindly hand which has ceased for ever to labour and to give. After deliberate enquiry this course was found to be impracticable.

But, gentlemen, because we are not able in an exceptional and provisional condition, to take up the benevolent thoughts and plans which the late Viceroy surrendered with his life, and conduct them to the conclusions which he contemplated, are we therefore to abandon all hope of an early relaxation of the fiscal pressure which for most justifiable purposes has been imposed upon the country? In my humble judgment, not at all! When three years ago the Earl of Mayo assumed the direction of the finances he found himself in a situation which warranted a severe and exacting policy. He found the national reserves at the lowest ebb, he found the Government drifting into the sufferance of recurrent petty deficits, a situation more than anything else disgaceful and debilitating to a state, to meet the se evils he had recourse to the most unsparing and energetic action. He continued and raised the income-tax as an impost on the more affluent classes, he raised the price of salt to 50 or 60 millions of our Indian fellow-subjects, which was an income-tax on the poor, he arrested imperial expenditure even for the most justifiable objects on every side, he contrived the system of provincial appropriations to the several presidential and provincial Governments representing repartitions of imperial revenue not soon or lightly to be exceeded; he indirectly stimulated the develop ment of local and municipal taxation by which the claims on imperial and provincial revenue might be replaced or supplemented. I for one, have always admired and exto lled this courageous policy. By the light of subsequent events it may seem in some particulars to have been overdone, but it was justified by the knowledge which Government possesse d at the time, and it was better to go too far on a wise course than to fall short of a great public necessity. You have now before you the full result of the entergetic action adopted by the Viceroy in your replenished cash-balances, in a restored equilibrium between revenue and ex penditure, in the confirmation of public credit, in the introduction of a vigilant economy in expenditure. The ends which the Viceroy had at heart have been attained, the first phase of his financial policy was concluded at the moment of his lamented death. If his life had been spared for the benefit of this country, I do not doubt that a second and a different period of his Government would have been inaugurated, a period of prudent remission and readjustment of imperial taxation for the welfare and contentment of all classes of the people—such a task would have been peculiarly congenial to his humane and temperate intelligence.

It is acknowledged on all hands that even the first steps in the direction which has been indicated could not have been taken now. No serious remission of taxation can take place without reductions of expenditure, and reductions of expenditure except in emergencies, can only be justifiable and useful when maturely considered, cautiously introduced, continuously urged and carried out under the personal impulse and control of the permanent head of the Government. The duty which dropped from the hands of the late Viceroy and which I could not possibly take up, will be properly assumed by Lord Northbrook, whose ability and varied political experience will enable him to prosecute it with success.

Having said so much on the general question I shall only touch upon one of the subordinate topics which has been introduced in this discussion—I mean the question of local and municipal taxation. In this matter I concur in much that has fallen from my hon. friend Mr Robinson, and I cannot agree with the spirit of the remarks made by His Honor the Lieutenant-Governor. The Hon. the Lieutenant-Governor in making light of this description of taxation may be right in reference to Bengal, where the system is in its infancy, and where the Government land assessment is so light. But my hon. friend Mr. Robinson referred to other parts of India, where municipal and local taxation have already assumed formidable proportions, and where they are superadded to a land revenue fully proportionate to the ability of the cultivator. These local taxes are weighty already, they have a tendency to accumulate and expand, and they justify the careful inspection and control of the Supreme Government; on the o her hand, I cannot agree with my hon. friend Mr. Chapman, who seems to consider that the imperial revenue should be kept at a high level in order to increase the provincial appropriations, and thus to enable the Subordinate Governments to reduce the local taxation already levied. My hon. friend advocates a course which I apprehend we cannot follow. The system of local taxation on which we have entered is not one from which we can turn back or from which we ought to turn back. I concur with my hon. friend Mr. Strachey in considering that the institution of provincial appropriations and the development of local and municipal taxation which is indisputably linked with that measure are among the most important and fruitful innovations which we owe to the Government of the Earl of Mayo. But the late Viceroy in instituting or stimulating these methods of taxation did not only regard them as a way of raising money. Municipal and local funds involve municipal and local bodies by which those funds are administered, and in promoting the creation of such bodies the late Viceroy sought, as my hon. friend Mr. Strachey can testify, not only to procure money for good purposes, but to deposit throughout the country the principles of public spirit and local self-government. The project was not only financial, but social and political. We may indeed, I trust, look for a reduction of taxation hereafter, but I would not look for it, as the hon. Mr. Chapman does, on the local side. I would look for it on the Imperial side. To arrest the project of municipal and local taxation and organization now would be in my opinion tantamount to a reversal of the policy originated by the Earl of Mayo, it would be a retrogressive and reactionary step.

The bill was then passed.

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